

**WESTCHASE
COMMUNITY DEVELOPMENT DISTRICT**

AGENDA PACKAGE

FEBRUARY 7, 2017

Westchase Community Development District

Severn Trent Services, Management Services Division

210 North University Drive Suite 702, Coral Springs, Florida 33071 Phone: 954-753-5841 Fax: 954-345-1292

January 31, 2017

Board of Supervisors
Westchase Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the Westchase Community Development District will be held on Tuesday, February 7, 2017 at **4:00 p.m.** at the **Westchase Community Association Office, 10049 Parley Drive, Tampa, Florida.** Following is the advance agenda for this meeting:

1. Roll Call
2. Organizational Matters
 - A. Appointment of Supervisor to Seat #2
 - B. Oath of Office
 - C. Election of Officers, Resolution 2017-2
3. Consent Agenda
 - A. Approval of the January 3, 2017 Meeting Minutes with Any Corrections Submitted
 - B. Acceptance of Financial Statements as of December 31, 2016
4. Presentation and Acceptance of Financial Audit for Fiscal Year 2016
5. Engineer's Report
6. Manager's Report
7. Attorney's Report
8. Field Manager's Report
9. Audience Comments
10. Supervisors' Requests
11. Adjournment

Any items not included in the agenda package will either be distributed under separate cover or presented at the meeting. In the meantime if you have any questions, please contact me.

Sincerely,



Andrew P. Mendenhall, PMP/sd
Manager

cc: Erin McCormick	Tonja Stewart
Christopher Barrett	Sonny Whyte

Second Order of Business

2A.

Robert Argus, Jr.
General Background Statement
Seeking appointment to the Westchase CDD

January 10, 2017

Resident of Westchase since 1996

Activities in Westchase

Served on WCA Board of Directors

Served as President of the WCA during transfer from Developer Control

Served as a Voting Member for Harbor Links

Part of committee making first major revisions to the Westchase CCRs

Began attending CDD meetings while WCA President

Member of the WCA committee to prevent lane widening of Linebaugh through Westchase

Served as Supervisor of the Westchase CDD

Resigned from Westchase CDD to facilitate merger between the 2 CDDs

Served as Supervisor of the combined CDD

Other areas of activities

Charter member of the Upper Tampa Bay Library friends group

Charter member of the Rotary Club of Westchase

In 10th year of service on the Hillsborough County Library Board

Occupation

President of Laseresque, Inc.

Previous experiences in engineering, computer programming, network support, management consulting

Education

Purdue University – BSIM

Indiana State University – MBA

10015 Bridgeton Drive, Tampa, FL 33626

My family and I have a sincere passion for our community, our neighbors, and our businesses. The structures of our parks and entrances, the functionality of our ponds and drainage systems; and all they represent: convenience, safety, beauty, and a strong sense of community.

And so after attending only one CDD meeting, I knew that I was interested in applying my experience and unique perspective, as well as my genuine love for our community (my nickname is the “Mayor of Westchase”! 😊) toward a vision for the direction of our community on a go-forward basis.

The development around us, use of technology and social media, and the demands of our residents for recreation options will keep us on our toes. As an executive in commercial banking, I get it. I understand the need to plan, yet be positioned to react to unexpected circumstances. I understand how to use technology to keep costs down and communicate with our community. And I understand the need to lend support to the staff who make it happen, every day.

- Westchase resident since 2009
- 20+ years executive leadership in commercial banking and payments
- Oversaw a P&L of \$20+MM
- Routinely collaborate with Legal, Regulatory/Compliance, Technology, Marketing, and Sales partners
- Former President of Spanish Oaks HOA (Lakeland, FL)
- Licensed Real Estate Salesperson and real estate investor
- Certified Project Manager (PMP)
- Strong network within Westchase and Tampa Bay

B.S., Business Management – Frostburg State Univ.	Tampa Bay Public Leadership Institute
Project Management Professional	Florida Real Estate Salesperson License

President, Spanish Oaks Homeowner's Association	Hillsborough Academy Math & Science, Business and Community Initiatives (Chair)
Westchase Soccer Association (Volunteer Coach)	Trinity Café' (Volunteer)
Westchase Elementary PTA (Volunteer)	Alpha House (Fundraiser)
Westchase Elem Student Advisory Council (Member)	Hope Children's Home (Fundraiser)
Daidsen Middle School PTA (Volunteer)	Paint Your Heart Out Tampa Bay (Volunteer)
Keystone Little League (Volunteer)	Junior Achievement of Tampa Bay (Presenter)

WORK EXPERIENCE:

Vice President, Solutions Consultant Bank of America, Merchant Services 12/16 – Present

- Advisor to large, multi-national corporations for their electronic payments solution
- Participate in RFP process; provide on-site consulting
- Generate revenue by partnering with business consultants to sell appropriate product solutions

Vice President, Commercial Card BBVA Compass 06/13 – 12/16

- Implement electronic payment solutions for middle market companies in Tampa Bay and throughout the U.S. for one of the world's largest banks
- Oversee an operational team in Decatur, GA
- Oversee key vendor relationships, driving significant improvement in customer experience
- Attend industry conferences to "sell" the BBVA Compass solution

Vice President, Head of B2B Card Product FIS 06/12 – 06/13

- Lead a team of product managers in support of B2B card products
- Engage customers, users, and regulatory agencies to define growth strategy and road map
- Monitor and affect P&L with proper product pricing and monitoring contracts/billing
- Develop marketing collateral and reference guides
- Engage third party technology providers to complement the commercial card product solution
- Lead the RFP process to attract mature commercial card customers
- Provide consultation and guidance to regional bank and credit union clients
- Developed a client advisory board specific to B2B card products
- Speaker at multiple industry conferences

Vice President, Head of Global Implementations JP Morgan Chase 11/10 – 06/12

- Lead a remote project team responsible for global implementations for top-tier, global clients
- Work with global clients to coordinate reporting and data delivery needs
- Develop project plans, project charters, and issue tracking documents. Provide guidance to cross-functional team with respect to the tasks and their role within the plan
- Participate in the RFP process including on-site visits for "best-and-final" presentations
- Completed an intense evaluation of processes and tools resulting in a thorough restructure
- Developed the infrastructure and team for Canadian implementations

Vice President, Technical Consultant JP Morgan Chase 11/09 – 11/10

- Host on-site discovery sessions to identify data integration needs for multi-national corporations
- Project management tools and methods used to design and coordinate reporting

Manager of Projects and Operations Support JP Morgan Chase 11/02 – 11/09

- Manage a team of project managers and operational staff to
 - Project manage portions of acquired Scotiabank portfolio conversion
 - Invited twice to speak at Strategic Partner Conference
 - Developed the industry's first process to convert prepaid portfolios from a competing platform
-

2C.

RESOLUTION 2017-2

A RESOLUTION DESIGNATING OFFICERS OF THE
WESTCHASE COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the Board of Supervisors of the Westchase Community Development District at a regular business meeting held on February 7, 2017 desires to appoint the below recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE WESTCHASE COMMUNITY
DEVELOPMENT DISTRICT:

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
Andrew P. Mendenhall	Secretary
Robert Koncar	Treasurer
Stephen Bloom	Assistant Treasurer
_____	Assistant Secretary(s)

PASSED AND ADOPTED THIS 7TH DAY OF FEBRUARY, 2017.

Chairman

Andrew P. Mendenhall, PMP
Secretary

Third Order of Business

3A.

<div>Page 1</div> <div>RE: WESTCHASE COMMUNITY DEVELOPMENT DISTRICT</div> <hr/> <div>TRANSCRIPT OF: BOARD MEETING DATE: January 3, 2017 TIME: 4:00 p.m. - 5:40 p.m. PLACE: Westchase Community Association Office 10049 Parley Drive Tampa, Florida</div> <div>REPORTED BY: Kimberly Ann Roberts Notary Public State of Florida at Large</div> <div>RICHARD LEE REPORTING (813) 229-1588 TAMPA: email: rlr@richardleereporting.comST. PETERSBURG: 100 North Tampa Street, Suite 2845 111 2nd Avenue N.E. Tampa, Florida 33602 St. Petersburg, Florida 33701</div>	<div>Agenda Page 12 Page 3</div> <div>INDEX PAGE</div> <div>Meeting opened by Chairman Chesney 4</div> <div>Roll Call 4</div> <div>Consent Agenda 4</div> <div>Motion to Approve the consent agenda 4</div> <div>(Motion passes) 5</div> <div>Manager's report 6</div> <div>Conservation area update 6</div> <div>Attorney's report 6</div> <div>A & B Aquatics proposal 7</div> <div>Motion to approve 12</div> <div>(Motion passes) 12</div> <div>Westchase Soccer agreement 13</div> <div>Motion to approve 14</div> <div>(Motion passes) 15</div> <div>Field manager's report 16</div> <div>Canal inspection and plantings 16</div> <div>Motion to begin ponds audit 30</div> <div>(Motion passes) 39</div> <div>Parks update 39</div> <div>Davey landscape presentation 48</div> <div>Motion to approve 90</div> <div>(Motion passes) 101</div> <div>Supervisor comments 101</div> <div>Motion for adjournment 103</div> <div>(Motion passes) 103</div> <div>Adjournment 104</div>
<div>Page 2</div> <div>APPEARANCES: WESTCHASE COMMUNITY DEVELOPMENT DISTRICT BOARD MEMBERS:</div> <div>Greg Chesney, Chairman Matthew Lewis Jim Mills Brian Ross</div> <div>ALSO PRESENT:</div> <div>SEVERN TRENT SERVICES:</div> <div>Andy Mendenhall</div> <div>DISTRICT ATTORNEY:</div> <div>Erin McCormick</div> <div>WESTCHASE STAFF:</div> <div>Doug Mays Sonny Whyte</div>	<div>Page 4</div> <div>1 The transcript of Westchase Community</div> <div>2 Development District Board Meeting, on the 3rd day</div> <div>3 of January, 2017, at the Westchase Community</div> <div>4 Association Office, 10049 Parley Drive, Tampa,</div> <div>5 Florida, beginning at 4:00 p.m., reported by</div> <div>6 Kimberly Ann Roberts, Notary Public in and for the</div> <div>7 State of Florida at Large.</div> <div>8 * * * * *</div> <div>9 CHAIRMAN CHESNEY: All right. I would</div> <div>10 like to call the January 3rd, 2017 Westchase</div> <div>11 CDD meeting. The record will reflect all</div> <div>12 current supervisors are in attendance.</div> <div>13 And will you please join me in the</div> <div>14 Pledge of Allegiance.</div> <div>15 (The Pledge of Allegiance was recited.)</div> <div>16 CHAIRMAN CHESNEY: All right. I</div> <div>17 apologize. Mine, all of a sudden, just showed</div> <div>18 up. All right.</div> <div>19 The first thing is a motion for the</div> <div>20 consent agenda.</div> <div>21 MR. MILLS: Motion to approve.</div> <div>22 CHAIRMAN CHESNEY: Mr. Mills. A second?</div> <div>23 MR. ROSS: Second.</div> <div>24 CHAIRMAN CHESNEY: Is there something</div> <div>25 you want to take off of it?</div>

<p style="text-align: right;">Page 5</p> <p>1 MR. MILLS: No. No. I just want to --</p> <p>2 I've got a correction to the minutes.</p> <p>3 CHAIRMAN CHESNEY: Okay. What are they?</p> <p>4 MR. MILLS: Page Four of the index "A &</p> <p>5 D Aquatics," it should be "A & B Aquatics." I</p> <p>6 didn't check Page 100 to see if it's correct</p> <p>7 there.</p> <p>8 MS. McCORMICK: It says "A & D Aquatics"</p> <p>9 there also.</p> <p>10 MR. MILLS: Does it?</p> <p>11 MS. McCORMICK: Yeah.</p> <p>12 CHAIRMAN CHESNEY: Okay. Anything else?</p> <p>13 MR. MILLS: That's about it.</p> <p>14 CHAIRMAN CHESNEY: Okay. All in favor</p> <p>15 signify by raising your hand.</p> <p>16 (All board members signify in the</p> <p>17 affirmative.)</p> <p>18 CHAIRMAN CHESNEY: That motion passes</p> <p>19 four to zero.</p> <p>20 (Motion passes.)</p> <p>21 My understanding, our engineer is not in</p> <p>22 attendance.</p> <p>23 MR. MENDENHALL: Correct. If we needed</p> <p>24 her, we can call her. She had a hearing up in</p> <p>25 Dade City.</p>	<p style="text-align: right;">Agenda Page 13 Page 7</p> <p>1 increase in price, and it would be going from</p> <p>2 the \$90,000 per year to \$100,000 per year.</p> <p>3 So I was just going to do a simple</p> <p>4 addendum to the contract, but then I was</p> <p>5 looking at what we had, and our contract</p> <p>6 originally was done in 2009, so I've reworked</p> <p>7 it, because at that point we still had</p> <p>8 Westchase CDD and Westchase East CDD, and we</p> <p>9 had also had -- I think the management of the</p> <p>10 community was being done somewhat differently,</p> <p>11 so Severn Trent was actually a party to that</p> <p>12 contract.</p> <p>13 So I amended it, so it will be between</p> <p>14 the CDD and A & B Aquatics. It will be a</p> <p>15 one-year contract. What I thought that the</p> <p>16 board was leaning towards at the last meeting</p> <p>17 was having it start as of October 1st, 2016,</p> <p>18 which would be when the increase in price</p> <p>19 would coincide with the fiscal year, and then</p> <p>20 it would be a one-year term through October</p> <p>21 1st of 2017, but it would automatically renew</p> <p>22 unless you decided that we did not want to</p> <p>23 automatically renew.</p> <p>24 And other than that, I did not make any</p> <p>25 changes to the contract. I know he provided</p>
<p style="text-align: right;">Page 6</p> <p>1 CHAIRMAN CHESNEY: I'm not aware of any</p> <p>2 requests.</p> <p>3 MR. MENDENHALL: I know she is working</p> <p>4 on some of the erosion stuff that we talked</p> <p>5 about at the last meeting.</p> <p>6 CHAIRMAN CHESNEY: Okay. All right.</p> <p>7 Andy.</p> <p>8 MR. MENDENHALL: Okay. I don't have</p> <p>9 much to report on today. The one item I did</p> <p>10 have was, if you'll recall, we were going to</p> <p>11 contact Ms. Carter about the situation of</p> <p>12 the board's position on her conservation area.</p> <p>13 So I did reach out to her via email. I</p> <p>14 haven't heard anything back. So just not</p> <p>15 really an update, but just to let you know</p> <p>16 that we reached out to her.</p> <p>17 CHAIRMAN CHESNEY: That was it?</p> <p>18 MR. MENDENHALL: That's all I had.</p> <p>19 CHAIRMAN CHESNEY: Awesome.</p> <p>20 MR. MENDENHALL: Calm new year so far.</p> <p>21 CHAIRMAN CHESNEY: I'm going to blow</p> <p>22 Mark's record away here. Erin.</p> <p>23 MS. McCORMICK: I don't have too much</p> <p>24 either. Just right before -- like a week ago,</p> <p>25 we got the proposal for A & B Aquatics for the</p>	<p style="text-align: right;">Page 8</p> <p>1 the district with his like four-month</p> <p>2 contract, but since the -- the one that we</p> <p>3 have is much more detailed and it's what we</p> <p>4 had in place with him before, so I think</p> <p>5 that's preferable.</p> <p>6 So we didn't have an opportunity to get</p> <p>7 this uploaded. I think what you might want to</p> <p>8 do today is approve it, but we can bring the</p> <p>9 final form of the contract and put it into</p> <p>10 Dropbox in case anybody has anything that they</p> <p>11 want to discuss before the final approval of</p> <p>12 the agreement next month.</p> <p>13 CHAIRMAN CHESNEY: Mr. Ross.</p> <p>14 MR. ROSS: With regard to the contract</p> <p>15 that you've been working on, is there anything</p> <p>16 in there that imposes an obligation for him to</p> <p>17 work with us on more of a consultants basis as</p> <p>18 opposed to just a service basis?</p> <p>19 And I raise that from the perspective of</p> <p>20 I know over the past month or two we've been</p> <p>21 talking about when you do a resident education</p> <p>22 program, so I think we need to have him</p> <p>23 involved in that, and I would hate for him to</p> <p>24 end up charging us a fee because we say we</p> <p>25 want you do review some document, or we want</p>

<p style="text-align: right;">Page 9</p> <p>1 you to help us prepare some document or send a 2 mailer to the residents. I don't need to 3 flesh the whole concept out. 4 But does he have an obligation to do 5 that under the contract? 6 MS. McCORMICK: No. This is more a 7 service agreement where it's really focused on 8 what his responsibilities are for the aquatic 9 maintenance, and I have been thinking more 10 that our district engineer is more of a 11 consultant would be involved in that, but I'm 12 sure that Doug could talk to him about, you 13 know, what services he might be able to assist 14 with and see if he would, you know, be in 15 favor of doing it without charging any 16 additional fees. 17 MR. MAYES: I'd have to check with him on 18 that. 19 MR. ROSS: Yeah, that would be important 20 to me. 21 MR. MAYES: So far, I mean, most of the 22 consulting, anytime we talk about plant 23 material and those type of things, you know, 24 he just basically sends us a proposal for the 25 work. He's not charging us anything</p>	<p style="text-align: right;">Agenda Page 14 Page 11</p> <p>1 think they just never got their act together, 2 because I want to say we approved the 3 additional plants in August, because I 4 remember seeing the bills come through on last 5 year's budget. 6 MR. MAYES: That's correct. 7 CHAIRMAN CHESNEY: Yeah. 8 MR. MILLS: You could set it up for 9 October 1st so it aligns with the fiscal 10 year. 11 MS. McCORMICK: October 1st. Right. 12 Right. 13 CHAIRMAN CHESNEY: Unless there are any 14 further questions, I look for a motion to 15 approve the contract. That's what you're 16 looking for. Correct? 17 MS. McCORMICK: I would say to approve 18 the proposal, but the final form of the 19 contract would be approved at next month's 20 meeting, but I think if the board goes ahead 21 and approves his proposal for the increase in 22 fees, then we could do that tonight. 23 MS. WHYTE: Well, that's what I was 24 going to -- my question to you was, do we 25 pay him -- back to them, October through</p>
<p style="text-align: right;">Page 10</p> <p>1 additional for his expert advice. 2 He just -- like I say, he sends us a 3 proposal for whatever we decide, or Tonja and 4 me discuss what kind of erosion needs repaired 5 or -- not just on erosion repairs, but we had 6 -- he had focused on some of that, too, 7 because of like the canal, stuff like that. 8 But, yeah, I can talk to her about that. 9 MR. ROSS: Great. Great. 10 CHAIRMAN CHESNEY: Mr. Mills. 11 MR. MILLS: I have a question about the 12 contract dates because I was the one who 13 raised going back to -- 14 MS. McCORMICK: Right. 15 MR. MILLS: -- the fiscal year date, and 16 Mark raised the point of maybe we only go back 17 to the dates they requested the increase. 18 But unless anybody has any heartburn, 19 does it make sense to have it cycle with our 20 fiscal year rather than overlap a month or two 21 outside the fiscal year, or does it matter 22 either way? 23 CHAIRMAN CHESNEY: I don't know that it 24 matters. My recollection was that they 25 actually asked prior to the fiscal year. I</p>	<p style="text-align: right;">Page 12</p> <p>1 until -- 2 MS. McCORMICK: Right. 3 MS. WHYTE: We can do that. 4 MS. McCORMICK: Yes. 5 MS. WHYTE: And then it's just a matter 6 of getting the documents signed. It wouldn't 7 be too much of a problem, I'm sure, for Erin. 8 MS. McCORMICK: Right. Right. That's 9 what I'm thinking. 10 MR. MILLS: Motion to approve. 11 CHAIRMAN CHESNEY: Do I have a second? 12 MR. ROSS: Second. 13 CHAIRMAN CHESNEY: Mr. Ross. All in 14 favor signify by raising your hand. 15 (All board members signify in the 16 affirmative.) 17 CHAIRMAN CHESNEY: That passes four to 18 zero. 19 (Motion passes.) 20 CHAIRMAN CHESNEY: So that is from 21 October 1, and the contract runs the fiscal 22 year. 23 MS. McCORMICK: Okay. And then the 24 second thing is the soccer agreement, and the 25 request by the Westchase Soccer Association.</p>

<p style="text-align: right;">Page 13</p> <p>1 A couple of things. They requested --</p> <p>2 previously we've been doing a separate</p> <p>3 contract or agreement with them for the spring</p> <p>4 season and then one again for the fall season,</p> <p>5 and they asked if we would consider doing one</p> <p>6 single agreement for the entire 2017 year,</p> <p>7 which would be the spring season and the fall</p> <p>8 season.</p> <p>9 I also went back and, you know, pulled</p> <p>10 the communications that I've had about</p> <p>11 requesting some documentation from the</p> <p>12 Westchase Soccer Association about their</p> <p>13 annual income and expense report and tax</p> <p>14 filing, and I think based on some information</p> <p>15 that they may already be filing that with</p> <p>16 Hillsborough County, but unfortunately I</p> <p>17 didn't ask Sonny about making that request to</p> <p>18 them until right before the beginning of the</p> <p>19 year, and I don't think Margo has had a chance</p> <p>20 to respond on that. So I haven't reviewed</p> <p>21 that information yet.</p> <p>22 The soccer season would be starting, for</p> <p>23 the spring season, February 19th, and then we</p> <p>24 would be running through -- I think it's May</p> <p>25 12, so -- but I drafted the contract so that</p>	<p style="text-align: right;">Agenda Page 15 Page 15</p> <p>1 CHAIRMAN CHESNEY: Mr. Mills. I will --</p> <p>2 I mean, I'll make a comment that I'm going to</p> <p>3 go ahead and vote for it, but I would like to</p> <p>4 see evidence of their non-profit status just</p> <p>5 because, I mean, we've all had -- I don't know</p> <p>6 if we all have -- but at least some of the</p> <p>7 members here have had, you know, information</p> <p>8 that could cast that in doubt. It might not.</p> <p>9 Who knows.</p> <p>10 I'm not trying to say anything, but they</p> <p>11 just need to provide the information to our</p> <p>12 attorney in a private manner. That's all</p> <p>13 we're asking. It's not a big deal. So any</p> <p>14 further discussion?</p> <p>15 (No response.)</p> <p>16 CHAIRMAN CHESNEY: Okay. All in favor</p> <p>17 signify by raising your hand.</p> <p>18 (All board members signify in the</p> <p>19 affirmative.)</p> <p>20 CHAIRMAN CHESNEY: Four to zero. Motion</p> <p>21 passes.</p> <p>22 (Motion passes.)</p> <p>23 MS. McCORMICK: That's all I've got.</p> <p>24 CHAIRMAN CHESNEY: Okay. All right.</p> <p>25 Doug.</p>
<p style="text-align: right;">Page 14</p> <p>1 -- the agreement so that it would be in</p> <p>2 exactly the same form as what we have done in</p> <p>3 past years.</p> <p>4 CHAIRMAN CHESNEY: Okay. Mr. Ross.</p> <p>5 MR. ROSS: Recognizing that there may be</p> <p>6 no fault on their part --</p> <p>7 MS. McCORMICK: Right.</p> <p>8 MR. ROSS: -- I would not be in favor of</p> <p>9 going to an annual basis until we resolve this</p> <p>10 issue of the financial review.</p> <p>11 MS. McCORMICK: Okay.</p> <p>12 MR. ROSS: I think we need to keep it on</p> <p>13 a season-to-season basis. It puts pressure on</p> <p>14 everybody to resolve it.</p> <p>15 CHAIRMAN CHESNEY: I concur. All right.</p> <p>16 So I'm assuming they want --</p> <p>17 MS. McCORMICK: So then we can either</p> <p>18 approve for the entering season now, or we can</p> <p>19 just wait and take the entire thing up at the</p> <p>20 February meeting.</p> <p>21 So I move we approve it for the spring</p> <p>22 season of 2017.</p> <p>23 MS. McCORMICK: Okay.</p> <p>24 CHAIRMAN CHESNEY: Is there a second?</p> <p>25 MR. MILLS: I'll second it.</p>	<p style="text-align: right;">Page 16</p> <p>1 MR. MAYS: Just to give you a quick</p> <p>2 update on what me and Tonja and have been</p> <p>3 working on with the canal and with the</p> <p>4 planting. We did approve some planting.</p> <p>5 I've got to get with A & B Aquatics on</p> <p>6 the locations. The ponds that we had</p> <p>7 discussed -- that me and Tonja had discussed</p> <p>8 in trying this new plant that has worked on</p> <p>9 one of the other ponds, we want to try it in</p> <p>10 some other areas, along with some other</p> <p>11 plants.</p> <p>12 So once I get the finals from the A & B</p> <p>13 Aquatics thing that they finished with the</p> <p>14 planting, we'll check it out and see how it</p> <p>15 looks, see how they did come. They did come</p> <p>16 in -- me and Tonja also paddled down the</p> <p>17 canal, which the canal runs from Glenclyff --</p> <p>18 Glenfield actually -- Glenfield there to the</p> <p>19 south and it makes an immediate right. It</p> <p>20 goes west towards Twin Branch Acres.</p> <p>21 And me and Tonja, like I say, we paddled</p> <p>22 up in the canoe, and she gave me some</p> <p>23 suggestions on what trees need to be removed</p> <p>24 and what sediment needs to be re-positioned so</p> <p>25 that, you know, the water flow would be a</p>

<p style="text-align: right;">Page 17</p> <p>1 little bit more consistent, a little bit 2 better. 3 And she's really worried about some of 4 the trees, because they're small now, so she 5 had us cut them like six inch -- or small 6 diameter trees out of there so that they 7 wouldn't grow into bigger trees and then fall 8 over later because of erosion or cause erosion 9 problems. 10 So we did that, and the one section 11 behind Springrose that had been in discussion, 12 we had talked with another company about the 13 repair, and their repair was basically 14 bringing in rock -- just bringing rock for the 15 curb. I don't know if the pictures got put on 16 Dropbox or not. 17 MS. WHYTE: No. 18 MR. MAYS: But we took a couple of 19 pictures, and I sent them to Tonja for her 20 approval. She was very happy with it. We 21 actually did it in-house. 22 A & B Aquatics provided us with a 23 backhoe to do all the sediment changes and the 24 tree removal along the canal, and that -- we 25 ended up spending close to 20,000 to get that</p>	<p style="text-align: right;">Agenda Page 18 Page 19</p> <p>1 use her access between -- at her yard, and all 2 we have to do is a little bit of sod repair, 3 which was very little damage, you know, from 4 run running the vehicle back and forth with 5 the rocks in the little Kawasaki. 6 So other than that, the resident was 7 real happy I believe how it turned out and 8 looked, and she didn't lose her canal. She 9 was worried about losing her canal and her 10 pool, because it was eroding fast, so -- but 11 now, what we did, I believe that should hold. 12 And I'm going to -- like I said, from 13 sending the pictures to Tonja, she was happy 14 with it, too. 15 CHAIRMAN CHESNEY: So did you pour 16 concrete in addition to the rock? 17 MR. MAYS: No. No. We just took every 18 bit of rock we had and built that shoreline. 19 And the rocks are pretty good -- they were big 20 enough. You know, there were a lot of 21 large-sized boulders. It should be big enough 22 that I think it's going to work. I'm curious, 23 though. I think it's going to work. 24 CHAIRMAN CHESNEY: Mr. Ross. 25 MR. ROSS: Two requests. And so great</p>
<p style="text-align: right;">Page 18</p> <p>1 canal cleaned up properly, which, I believe, 2 Biomass, that company that was going to come 3 in, they wanted almost a hundred thousand to 4 do it. So we saved quite a bit of money doing 5 it that way. 6 And then Lavon and Chris actually 7 took -- for the last few months we've been 8 saving every bit of rock that we could get for 9 sidewalk repairs and stuff like that, so we 10 had a nice pile, and the guys, over about a 11 three-day period, took every one of those rocks 12 back there, put it on it, after A & B put the 13 dirt -- soil back first, and we packed it, 14 packed it like three layers of concrete. 15 So by the pictures, Tonja feels that 16 should be exactly what we needed to do to help 17 it work, so only time will tell. I'm curious 18 what a big rain is going to do for us and see, 19 you know, how well it's going to hold up. 20 And I think it will hold up well, too, 21 because we have -- we did do it in the canal, 22 and we did do it over in the Vineyards, so 23 this repair with using the rock seems to work. 24 So we -- the resident was real happy 25 with it. She gave us -- she allowed us to</p>	<p style="text-align: right;">Page 20</p> <p>1 to hear you did all this. 2 Isn't this the same canal where the 3 county came in and did some backhoe work a 4 year or two ago? Is this the same canal, or is 5 this not the same canal? 6 MR. MAYS: Well, the canal, responsible 7 to do the edge of the road -- what is it, like 8 20 feet, Sonny? -- to the edge. So they'll do 9 just the road itself. 10 They have done some -- that's been two 11 or three years since they did that. 12 MR. ROSS: They did that. 13 MR. MAYS: yes, sir. 14 MR. ROSS: Okay. My requests are, can 15 we make this part of our regular routine where 16 once a year, once every six months -- 17 MR. MAYS: Right. 18 MR. ROSS: -- you got through there 19 and -- 20 MR. MAYS: You mean me and Tonja? 21 MR. ROSS: Yeah. 22 MR. MAYS: Okay. 23 MR. ROSS: Yeah. Just think about it. 24 I think it would be a good idea. 25 And that gets me to the second point. I</p>

<p style="text-align: right;">Page 21</p> <p>1 think it also would be helpful to document so 2 that we're not six months, a year, two years 3 now saying, "What did we do here, you know, 4 two years ago? Wasn't there a tree there?" 5 And you're relying more on recollection rather 6 than just documenting exactly what was the 7 condition, what was the work we did, and then 8 we can more, not anecdotally, but more truly 9 document what's working and what's not 10 working. 11 I kind of think the same way in terms of 12 the plant program that we're talking about 13 around the ponds and such, that I would like 14 us to be moving towards a system where each 15 inspection is documented with pictures -- 16 MR. MAYS: Right. 17 MR. ROSS: -- and whatever other written 18 record, and then we do it on a regular basis 19 and we can go back and evaluate, not 20 anecdotally, but what's working and what's not 21 working. 22 MR. MAYS: Okay. 23 MR. ROSS: Great. Thank you so much. 24 You're doing a great job. 25 MR. MAYS: Actually we do do -- Lavon</p>	<p style="text-align: right;">Agenda Page 17 Page 23</p> <p>1 a lawn mower around the back of her house like 2 she used to be able to take a riding lawn 3 mower. They've lost quite a bit. So that's 4 what that proposal is for, to try to do that. 5 That's going to have to be professionally done 6 with their Geowebbing that they use and 7 restoring the shoreline with it. 8 CHAIRMAN CHESNEY: Is this rate the same 9 rate that they proposed? 10 MR. MAYS: It's cheaper. 11 CHAIRMAN CHESNEY: It does look cheaper. 12 That's why I asked. It's 300 feet and 75 -- 13 MR. MAYS: Right. It's cheaper. 14 CHAIRMAN CHESNEY: It almost looks 15 like it's half. 16 MS. WHYTE: She shortened that. She 17 didn't feel some of the areas needed that. 18 MR. MAYS: Well, it was 350 feet. She 19 had them shorten it to 300 feet. So I think 20 it's just that they lowered -- maybe this type 21 of wrapping, the Geoweb, is a little cheaper 22 than the last stuff that they used on the 23 canal possibly. 24 It looks like the same stuff to me, but 25 maybe the pricing is just a little bit more --</p>
<p style="text-align: right;">Page 22</p> <p>1 and Chris will about every six months, and we 2 have them put the waders on, because it's not 3 very deep during this time of the year during 4 the non-rainy season, they can actually walk 5 through that thing, and they'll -- they will, 6 they'll throw debris out, they'll -- because 7 you'll find everything along there from 8 bicycles to, you know, toys to two by fours, 9 four by fours, to big trunks of trees that 10 floated down through there. 11 So when they hit one spot and kind of 12 build up, you know, it kind of builds a mini 13 dam, so we do have them go through there about 14 every six months, and, like I say, it's -- 15 that is the main flow for that side of the 16 property through the community. 17 CHAIRMAN CHESNEY: So I noticed you 18 included a Biomass proposal in the agenda 19 package. 20 MR. MAYS: That's for the damage we have 21 over on Green Springs. There's like four, 22 five -- four houses in a row, I believe it is, 23 to the point Tonja believes we've lost almost 24 ten foot. 25 The one resident, you can no longer take</p>	<p style="text-align: right;">Page 24</p> <p>1 maybe it's because we have better access. He 2 has good access, which makes his job easier. 3 And he's just getting better at it out here 4 with us, too, so maybe that has something to 5 do with it. It did look lower to me, too. 6 CHAIRMAN CHESNEY: So are you looking 7 for approval? 8 MR. MAYS: Yes. Approval for that 9 twenty -- I think, it's twenty two five, so we 10 can get that scheduled for that job. 11 CHAIRMAN CHESNEY: Mr. Ross. 12 MR. ROSS: Just on the conceptual level, 13 this is our property. Right? 14 MR. MAYS: Yes. 15 MR. ROSS: We have an obligation to 16 maintain our property. Right? 17 CHAIRMAN CHESNEY: Yes. 18 MR. ROSS: So as meaningful as it is, 19 not only do we need to do this, but to the 20 extent it comes up again and again and again, 21 to the tune of Tonja saying it may be up to 22 \$5,000,000, this is an example of what we may 23 be confronted with. 24 CHAIRMAN CHESNEY: How we handle this -- 25 I mean, we can wait -- I mean, we can try and</p>

<p style="text-align: right;">Page 25</p> <p>1 mitigate it, and we wait until, you know, it 2 impacts the property. So we just don't go 3 around -- 4 MR. ROSS: This is an example of what I 5 was talking about last time of a big deal, 6 lots of money and it's just going to keep 7 happening over and over and over again until 8 we get ahead of the curve, and we have the 9 source -- the responsible thing is for us to 10 do it. 11 MR. MAYS: And, now, once we've done 12 these types of things, too, now, we've 13 educated our landscape company, we've educated 14 our aquatics company, so we don't do the same 15 practices we did before when we were losing, 16 you know, a foot a year because they were 17 spraying the edge. I mean, you just don't do 18 that. 19 And the landscape companies are aware 20 that you don't put your weed eater on the 21 bottom of the grass. You tip it, just keep 22 the weeds down on it, you know, leave that 23 there, because actually some of those 24 materials that are growing on that shoreline 25 are what we need to keep the shoreline from</p>	<p style="text-align: right;">Agenda Page 18 Page 27</p> <p>1 MR. MAYS: Yes. 2 MR. LEWIS: -- within the circle there? 3 MR. MAYS: No. It's on the north side 4 of -- between us and the golf course. We own 5 that section of it by the golf course. 6 MS. WHYTE: Here, it's up here. It says, 7 "Westchase Golf Course Pond," but it's not. 8 Actually we own that easement right here. See 9 that house -- 10 MR. LEWIS: Yes. 11 MS. WHYTE: -- those are the areas. 12 That's what it used to be. It's also -- 13 CHAIRMAN CHESNEY: That's homes. Right? 14 MR. MAYS: Yes. 15 MR. LEWIS: Thank you. 16 MR. MAYS: Not the golf course. 17 MR. LEWIS: I guess I have another 18 comment or question about what Mr. Ross 19 brought up. It's sort of unrelated to this 20 particular issue. But is that not part of our 21 board engineer's contract to do? 22 I know we kind of touched on it last 23 meeting to kind of get into a regular pond 24 inspection. But is that not part of their 25 contract now?</p>
<p style="text-align: right;">Page 26</p> <p>1 eroding away. 2 So I think with our practices between 3 the aquatics and the landscape company, we 4 haven't seen the problem as bad as it has been 5 in the past. So we've still got to do some 6 education, educating on some of the residents, 7 because they still want to throw fertilizer 8 all the way down to the edge, and then it 9 bleeds in, you know, and then -- or they want 10 to run a pipe down to the edge of the lake and 11 not all the way in the lake like Tonja tells 12 them, "Take the pipe in the lake," they're not 13 even going to do that. 14 But, you know, it's better to run it all 15 the way in the lake than to leave it this 16 short of the lake, and all of a sudden it's 17 coming up on the edge of the land. So I think 18 with the education that's been going on, the 19 problem has really slowed down a lot. 20 CHAIRMAN CHESNEY: Okay. Mr. Ross. 21 MR. ROSS: I'll move to approve. 22 CHAIRMAN CHESNEY: Okay. Mr. Lewis. 23 MR. LEWIS: This is for the pond that's 24 encapsulated or incorporated in 25 Greensprings --</p>	<p style="text-align: right;">Page 28</p> <p>1 MR. MENDENHALL: It is part of their 2 general services. It's up to you, as a board, 3 to determine what level of inspections, 4 reviews that you want her to perform, whether 5 it's, you know, once year, once every couple 6 years. Different boards take different 7 approaches. 8 You've got a situation now where she's 9 more actively involved because you're looking 10 to do some preventative measures with some 11 plantings and things. So she'd probably be a 12 little bit more hands on with, you know, what 13 she's working on right now. 14 MR. MAYS: She is, which that's what she 15 called me about today, I believe it was, 16 talked to me about, "Let's go ahead and start 17 to schedule two or three meetings a year where 18 we walk these ponds like we did three months 19 ago, just walk the ponds and do some 20 inspections and those type of things." 21 So she definitely wants to put that on 22 her radar so that we can jump on these things 23 ahead of time. 24 MS. WHYTE: Our water levels are super 25 low right now, which is a good thing for her</p>

<p style="text-align: right;">Page 29</p> <p>1 to work with. We had that in the last few</p> <p>2 years.</p> <p>3 MR. LEWIS: Right. And I guess to kind</p> <p>4 of bring all the comments together, if we</p> <p>5 could definitely get pictures and sort of</p> <p>6 document those trips, and even, you know, if</p> <p>7 we move to approve this, any type of repair</p> <p>8 that we do, we get obviously good</p> <p>9 documentation, it's sort of a -- for lack of a</p> <p>10 better term -- survey on what's done so that</p> <p>11 we will know -- so we won't be sort of just</p> <p>12 guessing, "Oh, we've lost ten feet."</p> <p>13 MR. MAYS: Right.</p> <p>14 MR. LEWIS: It's "We have lost this many</p> <p>15 feet or" --</p> <p>16 MR. MAYS: We know when it actually was</p> <p>17 done --</p> <p>18 MR. LEWIS: Right.</p> <p>19 MR. MAYS: -- and restored and how long</p> <p>20 it took for it to get there if it ever does</p> <p>21 run away again. Okay.</p> <p>22 MR. LEWIS: Thank you.</p> <p>23 CHAIRMAN CHESNEY: So -- I'm sorry.</p> <p>24 Mr. Ross -- Mr. --</p> <p>25 MR. MILLS: So I'll second it to</p>	<p style="text-align: right;">Agenda Page 19 Page 31</p> <p>1 to be smaller each time.</p> <p>2 MR. MILLS: Well -- and that leads to I</p> <p>3 guess my next question. You're talking about</p> <p>4 walking the ponds a few times a year.</p> <p>5 Can we actually -- is it feasible to</p> <p>6 inventory the back property so that we know</p> <p>7 that today it's 12 feet and in the spring</p> <p>8 it's ten feet? You know, we can measure and</p> <p>9 understand -- you know what I mean, or is that</p> <p>10 just -- there are too many of them?</p> <p>11 MS. WHYTE: There are 125 lakes.</p> <p>12 MR. MAYS: He wouldn't do them all at</p> <p>13 once, though, but there is a way that we can</p> <p>14 do them.</p> <p>15 MR. MILLS: Right. So we can</p> <p>16 systematically really understand --</p> <p>17 MR. MAYS: I think that goes to --</p> <p>18 MR. MILLS: Right.</p> <p>19 MR. MAYS: -- the idea of charting</p> <p>20 everything, too, taking pictures.</p> <p>21 MR. MILLS: Right.</p> <p>22 MR. MAYS: You know, we take a picture</p> <p>23 and put a measurement with it. We have done</p> <p>24 that over in like the Vineyards, took a</p> <p>25 measurement of how far the erosion was away,</p>
<p style="text-align: right;">Page 30</p> <p>1 continue the discussion.</p> <p>2 And to your point, how many more of</p> <p>3 these are there that we have identified that</p> <p>4 could potentially be twenty two five to</p> <p>5 repair?</p> <p>6 MR. MAYS: Like this one here on the --</p> <p>7 MR. MILLS: Greensprings. Do we know</p> <p>8 how many more are out there?</p> <p>9 MR. MAYS: Right now, the ones that we</p> <p>10 know that are out there are a lot smaller.</p> <p>11 They're not that big. That one's taken up</p> <p>12 almost four yards, I believe.</p> <p>13 We've got some that are just as wide as</p> <p>14 that screen. It's just between two houses.</p> <p>15 It's just eroding away, and the landscape guys</p> <p>16 say, you know, "Fell in a hole in the</p> <p>17 backyard."</p> <p>18 You know, Mr. Chesney had one for the</p> <p>19 longest time we continued to repair. But we</p> <p>20 can do those small ones in-house. You know,</p> <p>21 we learn on how to keep them from eroding</p> <p>22 away, which ultimately we end up having to</p> <p>23 restore that whole shoreline anyway.</p> <p>24 But, yeah, we do have a few more, but</p> <p>25 nothing like -- nothing that big. They seem</p>	<p style="text-align: right;">Page 32</p> <p>1 and then we put it down, recording, and then</p> <p>2 we go back a few -- a little while later and</p> <p>3 try and check the measurements.</p> <p>4 MR. MENDENHALL: You'll have a challenge</p> <p>5 with the water levels because the states of</p> <p>6 what's out there, so it will be different.</p> <p>7 MR. MAYS: Right.</p> <p>8 MR. MENDENHALL: So obviously if we</p> <p>9 measure it now and then we have two years of</p> <p>10 abnormally high rainy seasons, you really</p> <p>11 won't be able to get another look at it until</p> <p>12 it recedes at least back from the original</p> <p>13 point you measured.</p> <p>14 So it can be challenging, but, you know,</p> <p>15 worth noting that obviously, you know, erosion</p> <p>16 in this spot, and, hey, when it gets dry, is</p> <p>17 there still erosion, is it worse -- you know,</p> <p>18 less -- as Brian pointed out -- less being</p> <p>19 anecdotal stuff and more of the, you know,</p> <p>20 quantitative reported stuff.</p> <p>21 MR. MILLS: I agree.</p> <p>22 CHAIRMAN CHESNEY: I mean, I think a lot</p> <p>23 of times you guys go ahead and fill them. I</p> <p>24 mean, so you'll fill them -- I mean, you might</p> <p>25 fill them five or six times. It's only when</p>

<p style="text-align: right;">Page 33</p> <p>1 it comes to an issue to the shoreline.</p> <p>2 So I think what you're asking is, you</p> <p>3 know, let's keep track of the five or six</p> <p>4 times you fill them.</p> <p>5 MR. ROSS: I think both of you guys are</p> <p>6 exactly right. You're exactly right. Whether</p> <p>7 it's a survey or an audit or whatever we call</p> <p>8 it, that we know we've got however many ponds</p> <p>9 and lakes. Isn't it around 50?</p> <p>10 MR. MAYS: We have 122 lakes.</p> <p>11 MR. ROSS: 122. Okay. So whatever it</p> <p>12 is.</p> <p>13 MR. MAYS: But they're not all ponds.</p> <p>14 MR. ROSS: I've got it. But we can now</p> <p>15 say, "Pond 47, this is the work we did in the</p> <p>16 spring of last year, this is the condition --</p> <p>17 this is the condition today," and then we can</p> <p>18 measure it and make decisions from that.</p> <p>19 And to Andy's point, what I've been</p> <p>20 cranked up about the past year or two, in the</p> <p>21 context of a \$5,000,000 exposure, yeah, you're</p> <p>22 right, it's going to be difficult to go out</p> <p>23 and do an annual audit, it's going to be,</p> <p>24 perhaps, expensive; but if you put it in</p> <p>25 perspective of it helps us avoid a \$5,000,000</p>	<p style="text-align: right;">Agenda Page 20 Page 35</p> <p>1 can get like a date certain by which we can</p> <p>2 have our first audit, I'd be doing cartwheels,</p> <p>3 which is a challenge in and of itself.</p> <p>4 CHAIRMAN CHESNEY: I think it can be</p> <p>5 really simple. Like we can have Tonja's</p> <p>6 report, like a folder in Dropbox that says</p> <p>7 "Erosion," have Tonja's report.</p> <p>8 And then when you go -- you did this</p> <p>9 pond there, so you have a series of addresses.</p> <p>10 Here's addresses, you have pictures of what</p> <p>11 you did and the dates, and that's it. It can</p> <p>12 be very easy.</p> <p>13 MR. ROSS: I agree 100 percent, but --</p> <p>14 CHAIRMAN CHESNEY: But they just look a</p> <p>15 little like, "Whoa, that can be a lot of</p> <p>16 work."</p> <p>17 MR. ROSS: You're exactly right. It's</p> <p>18 nothing more than somebody at the end of a</p> <p>19 workday taking ten minutes to do an entry of,</p> <p>20 "Oh, yeah, this is the work I did on that pond</p> <p>21 today."</p> <p>22 MR. MENDENHALL: So in the big scale of</p> <p>23 things, it won't be a lot of work.</p> <p>24 MR. ROSS: So I'll use an old-fashioned</p> <p>25 term, when you get a ten-page report, nobody</p>
<p style="text-align: right;">Page 34</p> <p>1 expenditure and only end up being couple</p> <p>2 hundred thousand dollars expenditure, it's</p> <p>3 well worth it to do that.</p> <p>4 So I think both of you gentlemen are</p> <p>5 exactly right in your comments, and what I</p> <p>6 actually suggest -- and I don't want to steal</p> <p>7 your thunder because I'm taking it from you</p> <p>8 all's comments -- we need to start having an</p> <p>9 annual audit or annual survey, and then we</p> <p>10 just get a little report.</p> <p>11 It can be ten pages, five pages. I</p> <p>12 don't know. But it literally goes pond by</p> <p>13 pond by pond, and I would be able to look and</p> <p>14 see this is the history: This is what we did</p> <p>15 in the spring of '16, this is what we did in</p> <p>16 January of '20. We can see boom, boom, boom.</p> <p>17 And when we start talking about in our</p> <p>18 meetings of, "Yeah, we tried that planting and</p> <p>19 it didn't work, so we tried other planting,</p> <p>20 that didn't work, and so then we dropped it,</p> <p>21 and then some experimental Biomass treatment</p> <p>22 that this guy suggested," we can now have a</p> <p>23 straight-line understanding of what's happened</p> <p>24 and what's working and what's not working.</p> <p>25 So I absolutely support that. And if we</p>	<p style="text-align: right;">Page 36</p> <p>1 is direct reporting one, they just look and see</p> <p>2 the schedule you just described.</p> <p>3 MR. BARRETT: Can you document the</p> <p>4 cartwheel?</p> <p>5 MR. MILLS: I would like a picture of</p> <p>6 Doug and Tonja in a canoe.</p> <p>7 MR. MAYS: I was waiting on that</p> <p>8 comment.</p> <p>9 MR. MILLS: A three-hour tour. Right?</p> <p>10 MS. WHYTE: Going and leaving the office</p> <p>11 wasn't a pretty sight, never mind in the</p> <p>12 water. You should have seen them.</p> <p>13 CHAIRMAN CHESNEY: Yes.</p> <p>14 MR. LEWIS: You know, just one thought</p> <p>15 that comes to mind with as-built construction</p> <p>16 or anything. I mean, aerial photos, too, I</p> <p>17 don't know how -- I don't know how beneficial</p> <p>18 that would be, given Andy's comments about the</p> <p>19 water levels. But, I mean, you can just look</p> <p>20 at Google Earth here, I mean, you can sort</p> <p>21 of -- if you can you do that, is that</p> <p>22 something --</p> <p>23 MS. WHYTE: I think a lot of Tonja's,</p> <p>24 her measurements, that we measure, are</p> <p>25 historical -- we measure by historical, and we</p>

<p style="text-align: right;">Page 37</p> <p>1 -- and then we go by what we have then, and</p> <p>2 then Tonja uses her measurements. So we do</p> <p>3 use those. All of those options are there for</p> <p>4 us. We use them on a regular basis.</p> <p>5 MR. LEWIS: Okay. Great.</p> <p>6 CHAIRMAN CHESNEY: Yes.</p> <p>7 MR. ROSS: So that we bring this to an</p> <p>8 understanding, could we agree that it will be</p> <p>9 on Dropbox by -- our 122 ponds and lakes --</p> <p>10 by, say, March meeting so that we can go in</p> <p>11 there and look? Does that make sense?</p> <p>12 CHAIRMAN CHESNEY: Before you go there,</p> <p>13 I just want to point out, of the 122, a lot of</p> <p>14 them are just kind of out there and --</p> <p>15 MR. MAYS: We can write on there,</p> <p>16 though, that it's not conservation, it's not a</p> <p>17 lake.</p> <p>18 CHAIRMAN CHESNEY: Yeah, that's what I</p> <p>19 was trying to think of the word,</p> <p>20 "conservation."</p> <p>21 MR. MAYS: Over half of them are that,</p> <p>22 and then half of that is (inaudible).</p> <p>23 MR. ROSS: Again, I don't want to create</p> <p>24 busywork. But if you're creating a log of</p> <p>25 all your waterways, why not have it in there,</p>	<p style="text-align: right;">Agenda Page 21 Page 39</p> <p>1 MR. MAYS: 60 days.</p> <p>2 MR. ROSS: 60 days. You're awesome.</p> <p>3 MS. WHYTE: Yeah. Sure.</p> <p>4 MR. MAYS: She's got nothing going on.</p> <p>5 MR. ROSS: Thank you.</p> <p>6 CHAIRMAN CHESNEY: All right. So we</p> <p>7 still have a motion on the table that needs to</p> <p>8 be approved. Any further discussion on it?</p> <p>9 (No response.)</p> <p>10 CHAIRMAN CHESNEY: All in fashion of the</p> <p>11 motion signify by raising your hand.</p> <p>12 (All board members signify in the</p> <p>13 affirmative.)</p> <p>14 CHAIRMAN CHESNEY: Passes four to zero.</p> <p>15 (Motion passes.)</p> <p>16 CHAIRMAN CHESNEY: Okay. Biomass. So</p> <p>17 do you have anything further before we go to</p> <p>18 Davey?</p> <p>19 MR. MAYS: Well, we have Davey here, but</p> <p>20 Sonny's got a couple of things I think she</p> <p>21 wanted to give them update on. Do you want to</p> <p>22 give them an update on the --</p> <p>23 MS. WHYTE: No.</p> <p>24 MR. MAYS: No? Okay. We have no update</p> <p>25 on that, so --</p>
<p style="text-align: right;">Page 38</p> <p>1 "Pond 122 Narrative, this is nothing more than</p> <p>2 a conservation area," blah, blah, blah, and</p> <p>3 then nothing will be added to it thereafter.</p> <p>4 MR. MAYS: Okay. 60 days?</p> <p>5 MR. MILLS: I was going to be a little</p> <p>6 more forgiving. Dry season ends June 1st, so</p> <p>7 maybe that's a reasonable time frame.</p> <p>8 MR. ROSS: Yeah, whatever makes sense so</p> <p>9 that we don't come back and talk about this</p> <p>10 over and over again. Is there a date target</p> <p>11 -- target date to get --</p> <p>12 MR. MAYS: Yeah, the sooner the better.</p> <p>13 It just gets done.</p> <p>14 CHAIRMAN CHESNEY: Why don't you ask</p> <p>15 Sonny?</p> <p>16 MR. MAYS: Well, Sonny is just going to</p> <p>17 type up what I write. Sonny is not going to</p> <p>18 go walk the ponds with me.</p> <p>19 CHAIRMAN CHESNEY: Yes, that's true.</p> <p>20 MR. ROSS: So what would be a date we</p> <p>21 can have all that in there?</p> <p>22 MS. WHYTE: What did he offer --</p> <p>23 MR. ROSS: What would be reasonable to</p> <p>24 have that done so that we can poke around in</p> <p>25 Dropbox?</p>	<p style="text-align: right;">Page 40</p> <p>1 MS. WHYTE: We just have Davey here so</p> <p>2 they can move on to the proposal that was</p> <p>3 requested.</p> <p>4 CHAIRMAN CHESNEY: Mr. Mills, do you</p> <p>5 have anything --</p> <p>6 MR. MILLS: Before we move on, I see</p> <p>7 we've got benches for Glenclyff ordered.</p> <p>8 MR. MAYS: They're supposed to be about</p> <p>9 the middle of January.</p> <p>10 MR. MILLS: Are there benches planned</p> <p>11 for new park in West Park Village?</p> <p>12 MR. MAYS: There's not, but there are</p> <p>13 some in --</p> <p>14 MR. MILLS: So kids -- I went to look at</p> <p>15 it during the parade, and you've got kids</p> <p>16 sitting up on the fence and parents standing</p> <p>17 along the fence --</p> <p>18 MR. MAYS: Right.</p> <p>19 MR. MILLS: -- because there is nowhere</p> <p>20 to sit.</p> <p>21 MS. WHYTE: We've got to be careful about</p> <p>22 some stuff where we can't -- we may be able to</p> <p>23 put it on one corner of the thing, but we</p> <p>24 didn't put any concrete padding underneath any</p> <p>25 of those to put into the Pour and Play.</p>

<p style="text-align: right;">Page 41</p> <p>1 There are benches right around the 2 fountain area. We can certainly move them a 3 little closer. But we hadn't anticipated 4 putting any into the playground. 5 MR. MILLS: You think about the age of 6 the kids in that park. Those parents are 7 always going to be with them. And they were 8 all just standing around and nowhere to sit. 9 MR. BARRETT: Are there any benches they 10 could just actually hook into the existing 11 fence, that kind of thing -- 12 MS. WHYTE: No. 13 MR. MAYS: Not with that fencing -- 14 MR. ROSS: I just have this strange view 15 that a crowd of people are all over the place 16 -- in the open little area of the fencing 17 place, the kids are now using that to kick a 18 ball, throw a ball. 19 And my suggestion would be is to not 20 stick a bunch of benches there, even though 21 there's room, because let's let the kids run 22 around and do that, because that's part of what 23 we want as parents, is to have the kids inside 24 the fenced area and not run across the street. 25 So my suggestion would be to put the</p>	<p style="text-align: right;">Agenda Page 22 Page 43</p> <p>1 potentially some sort of covering to get the 2 parents out of the heat or they'll be -- 3 something. Just give that some thought. 4 CHAIRMAN CHESNEY: I noticed yesterday 5 on my walk that the fountain was only shooting 6 like this high. Is there a reason why? 7 MR. MAYS: We are still -- I think we're 8 still working on try to get the contract 9 signed with the company. 10 So we've got somebody coming out just 11 right now just filling the chemicals and 12 checking things over. But we're still trying 13 to get somebody to come and maintain it 14 professionally. 15 CHAIRMAN CHESNEY: I thought we approved 16 a maintenance agreement. 17 MR. MAYS: We approved it, but they lost 18 that guy, so they're -- they're in the process 19 of trying to make a plan that will continue to 20 maintain it. 21 It's usually just a matter of cleaning 22 out the filter, cleaning out the heads, and 23 then adjusting the valves, which we do -- 24 MS. WHYTE: They actually put chemicals 25 -- the company itself sent somebody out --</p>
<p style="text-align: right;">Page 42</p> <p>1 benches outside the fences, just find a way to 2 line them up somehow. I think the parents 3 will sit there. They'll tell their kids to go 4 in there and run around until you're 5 exhausted. And I think that's -- you put the 6 benches on the outside. 7 MR. MILLS: I also agree with that, but 8 I think there is a need, definitely there's a 9 need -- 10 MR. MAYS: There is a need. I think 11 we're going to run into a bigger problem when 12 the hot season gets here. That surfacing, the 13 same situation we have in the other park, 14 Baybridge. Baybridge Park gets hot, the 15 ground surface, you know, being a little warm. 16 CHAIRMAN CHESNEY: Yeah, there's a 17 fountain right next door. You can cool off. 18 MR. MAYS: Well, I'm just saying we're 19 going to have some -- why didn't we put the 20 canopy over the whole thing? But that's 21 really not feasible, I don't think. 22 I like the extra play area for the balls 23 and stuff like that, too. 24 MR. MILLS: Oh, no. I agree. 25 MR. ROSS: The benches may need</p>	<p style="text-align: right;">Page 44</p> <p>1 when was that? On Thursday? 2 MR. MAYS: Yeah, it was last Thursday, I 3 think. 4 MS. WHYTE: They came out and filled the 5 chemicals up, and they're working on securing 6 a contract for a vendor to come in and do it 7 through Florida Play Furniture, to have 8 somebody come out on a weekly basis and do the 9 maintenance. 10 CHAIRMAN CHESNEY: I'm just saying that 11 I was there one night, and it was eight feet 12 tall, and I was there yesterday, and it was a 13 foot and a half. 14 MR. MAYS: They just need to clean the 15 filters. And like I say, once we get that 16 maintenance agreement finalized, they'll be on 17 a regular rotation, and then the maintenance 18 will be done, and then the filters will be 19 cleaned and the heads get cleaned out and all 20 that stuff. It works the way it's supposed 21 to. 22 CHAIRMAN CHESNEY: The fencing? 23 MR. MAYS: That should be the middle of 24 the month, too. That should actually be 25 anytime this -- next week, at the latest. He</p>

<p style="text-align: right;">Page 45</p> <p>1 needed three weeks from that last board 2 meeting, so we're on this board meeting, so he 3 should be ready for the fencing for that. 4 It's been four weeks. He said he needed 5 three to four weeks. So I'll get with him 6 tomorrow. 7 CHAIRMAN CHESNEY: Mr. Lewis. 8 MR. LEWIS: Was there a bike rack 9 included with that? I couldn't remember what 10 you told me. 11 MR. MAYS: Yeah. We got bike racks, 12 benches and picnic tables that are due to be 13 here by the 19th of January. 14 CHAIRMAN CHESNEY: Okay. Anything 15 further? 16 MS. WHYTE: We talked to the vendor about 17 ping pong tables, concrete tables, and they 18 sent us some pictures. I asked for more 19 information. They do offer -- one of the 20 vendors -- they sent us graffiti proof, 21 vandalism, you know, bolts and nuts and all of 22 that stuff. So that's -- I said I needed 23 pricing on that. 24 I've asked them to come back with two 25 tables. We needed to know the dimensions,</p>	<p style="text-align: right;">Agenda Page 23 Page 47</p> <p>1 Straight forward, it's just under 2 \$5,000, but does not include freight or 3 installation. So we're working on a final 4 number. I should something for you by next 5 board meeting, including pavers and -- 6 concrete pad, if we're going to use concrete 7 pavers, I'll have all that by next board 8 meeting. 9 MR. BARRETT: By the way, Bocce is 10 coming back. Bocce? 11 CHAIRMAN CHESNEY: All right. So, 12 Davey, is this just on the entrances? Is that 13 what your computer -- 14 MR. NIEVES: Yes, most of the PowerPoint 15 is on the entrance site. 16 CHAIRMAN CHESNEY: Wait a minute. 17 Didn't we have -- didn't we want to talk to 18 them about their contract? It's in here? 19 MS. WHYTE: I sent it up this morning. 20 Davey sent it over first thing this morning 21 about the update and pricing for the extra 22 maintenance on that. 23 CHAIRMAN CHESNEY: No. I meant for the 24 extension of the contract. 25 MS. WHYTE: Oh, crap, I didn't see that</p>
<p style="text-align: right;">Page 46</p> <p>1 what the width has to be, how far they needed 2 to be, to ensure that we had ample space for 3 two to ensure -- you know, that there is 4 nothing -- so I'm waiting for dimensions. 5 I mean, at this point, the pricing looks 6 to be just about just under \$5,000 per table, 7 and that is not with the -- I've asked them 8 also for pricing for the -- there is a metal 9 net. Instead of a net, there is a metal net. 10 And from what I understand on his 11 pricing on the -- off the quote is, it's not a 12 lot of difference to have Westchase put it. 13 So that was one of the options to put in 14 there. 15 But I'm just waiting -- finalizing with 16 him to see what it is -- because I'm putting 17 concrete -- how big the slab has to be, the 18 sizing, and what the final -- 19 CHAIRMAN CHESNEY: I mean, that pricing 20 is similar to the vendor -- 21 MS. WHYTE: Yeah. You know, they're all 22 about the same. I mean, you can go a little 23 higher if you want the polished concrete, the 24 fancier concrete with logos on the concrete 25 and stuff.</p>	<p style="text-align: right;">Page 48</p> <p>1 in there. 2 CHAIRMAN CHESNEY: Yeah, because you 3 weren't here. 4 MS. WHYTE: I would have looked into it, 5 but I didn't -- 6 CHAIRMAN CHESNEY: Okay. So this is for 7 the entrances. Want to go ahead and get ready 8 to -- 9 MS. WHYTE: I figured it would be easier 10 to have a presentation with Davey to make sure 11 that -- if you have any questions. 12 CHAIRMAN CHESNEY: I'm sorry. I don't 13 recall your structure. So why don't you 14 introduce your positions with Davey. 15 MR. KOVACIK: My name is Paul 16 Kovacik. I'm the manager here for the CDD's 17 landscape. 18 CHAIRMAN CHESNEY: Okay. 19 MR. KOVACIK: Edward, he's our regional 20 sales guy. He does the sales for us here. 21 He's also our account manager. 22 CHAIRMAN CHESNEY: Okay. All right. 23 Who is responsible for the contract? 24 MR. KOVACIK: I am responsible for the 25 contract.</p>

<p style="text-align: right;">Page 49</p> <p>1 CHAIRMAN CHESNEY: Okay. So we'd be 2 interested in understanding -- contract 3 expires at the end of the year. 4 MR. KOVACIK: Yes, it does. 5 CHAIRMAN CHESNEY: We have to get some 6 certainty on that, on what your -- 7 MR. KOVACIK: We would love to stay 8 here in Westchase. I do have a boss who does 9 the contract and -- 10 CHAIRMAN CHESNEY: Yeah. Why don't you 11 discuss it with him and get back with us? 12 MR. KOVACIK: We have. We have. We 13 definitely want to stay. We probably have to 14 sit down with him and go over it with him. So 15 I know he would. He's very anxious to stay 16 here, so -- 17 CHAIRMAN CHESNEY: Well, we have a very 18 specific contract, which I'm sure Sonny and 19 Erin can go through it with you. But we need 20 to gain some certainty so the board can make 21 a decision sooner rather than later, because 22 it takes a long time to go through that 23 process. 24 MS. WHYTE: At the last walk-through with 25 Davey in December, I was on it with Joe, and I</p>	<p style="text-align: right;">Agenda Page 24 Page 51</p> <p>1 So, yeah, we're going to talk about the 2 main entrance on Linebaugh and Sheldon. The 3 very first picture is the first one I did, 4 just to give you an idea of what we're looking 5 for. 6 And it was kind of rough, it's the best 7 I can give you for now, which is it's an 8 overall change. All the plant material will 9 go up, even to the extension of the half 10 circle of bricks on the bottom. That's where 11 I actually covered it with shrubs, because 12 when we get rid of that and basically slope 13 the soil, the dirt down from where it is 14 right, down to where the grass is. And on 15 both sides, it will be the extension of it. 16 The back, where you see the trees, 17 there's about one completely dead, and two 18 that are about done. We would take all of 19 those out and raise all the trees, you know, 20 everything around -- even so we're -- this is 21 Linebaugh, that's Sheldon -- toward Sheldon 22 toward where the bus stop is, and I'll have a 23 picture for that. 24 Just giving you explanation of why do we 25 do this, because we have that beautiful lake</p>
<p style="text-align: right;">Page 50</p> <p>1 spoke to Joe, and Joe said -- and, again, he 2 mentioned it to us on a number of occasions 3 he's willing to re-commit to Westchase. I 4 have asked for it in writing so we can 5 present for board approval. I have asked for 6 that letter for the next board meeting so 7 that you guys -- 8 CHAIRMAN CHESNEY: It would be February. 9 The contract starts in October. 10 MS. WHYTE: October. 11 MR. KOVACIK: November. 12 MS. WHYTE: October 31st. Yeah, November 13 1st is the start of our last contract -- 14 CHAIRMAN CHESNEY: Okay. Yeah. Sorry. 15 I didn't mean to distract from that. I just 16 figured since you were standing there or 17 sitting here -- 18 MR. NIEVES: So, yeah, most of it is 19 going to be about the entrance. I want to 20 present you really quick at the end two more 21 proposals. So we can get started. 22 CHAIRMAN CHESNEY: Thank you. I'm out 23 of practice. It's been a number of years now. 24 MR. NIEVES: From my computer, all I 25 have to do is -- I'm good.</p>	<p style="text-align: right;">Page 52</p> <p>1 on the back that we hardly use, and we started 2 the -- doing some planting, but we're going to 3 include that in there. You'll see the 4 pictures. 5 This is kind of following Linebaugh 6 here. It's going to be all the way over. 7 It's going to have ground cover in there. I 8 have a -- I gave Sonny a list of all the 9 plants. 10 MS.WHYTE: It's all uploaded. 11 MR. NIEVES: Yeah. So, again, you can 12 probably see it. Your lake is going to show 13 on both sides, very beautiful. 14 We thought -- the first thing that came 15 to mind is you a water feature in there, but, 16 really, it doesn't make sense. But with the 17 plants, we're going to put grasses, different 18 colors, different textures that's just going 19 to give that wow factor. 20 Also, again, the plant material we're 21 using, the first thing I heard is, we want to 22 look like Disney, and I worked with Disney for 23 14 years. And what I'm using is exactly that. 24 And the reason we talked about -- she 25 mentioned it, to bring to the table, extra</p>

<p style="text-align: right;">Page 53</p> <p>1 detail to these areas, because it does -- when</p> <p>2 you're working with this kind of plant</p> <p>3 material, you just don't go over with a</p> <p>4 hedger, and that's it and walk away.</p> <p>5 It needs a lot of hand-pruning detail,</p> <p>6 again, a person taking their time. What I'm</p> <p>7 saying is, if we do this investment, we want</p> <p>8 to have a kind of maintenance plan.</p> <p>9 And then we're going to move onto</p> <p>10 basically what the focal point will be. The</p> <p>11 first idea -- there's two. The first idea is</p> <p>12 to add fountains on both sides where the</p> <p>13 Westchase logo is on both sides, to a water</p> <p>14 features on it. This is one -- this is what I</p> <p>15 would like to see, something like this -- this</p> <p>16 is from another property -- you know, mimicking</p> <p>17 this, the water falling.</p> <p>18 And I'll show you something we did in</p> <p>19 the computer, very rough, that what it would</p> <p>20 like -- it won't look like that, but that's</p> <p>21 the idea, the fountains would be basically put</p> <p>22 into the wall. We're not going to actually</p> <p>23 do anything to the wall, but we're going to</p> <p>24 get it into the wall on both sides.</p> <p>25 Now, the issue here is the price tag.</p>	<p style="text-align: right;">Agenda Page 25 Page 55</p> <p>1 that to it.</p> <p>2 So, again, this is a big price tag. It</p> <p>3 will be the best scenario. Yes.</p> <p>4 MS. WHYTE: Do you mind if I ask a</p> <p>5 question, which is something that -- reclaimed</p> <p>6 water has a lot of particles and chemicals</p> <p>7 inside of it. How do we maintain the clarity</p> <p>8 and everything else so that --</p> <p>9 MR. NIEVES: The pump system that</p> <p>10 they're going to --</p> <p>11 MS. WHYTE: Is there's filters and stuff?</p> <p>12 MR. NIEVES: Yeah. Actually --</p> <p>13 MS. WHYTE: Okay.</p> <p>14 MR. NIEVES: -- for that kind of water.</p> <p>15 So the next one -- the picture isn't pretty,</p> <p>16 but I'll show you a lot more. It's looks kind</p> <p>17 of messy, but what it is, it is a dry river.</p> <p>18 Okay? And the picture I will show you later,</p> <p>19 you'll get it.</p> <p>20 Basically, what it does -- and it's a</p> <p>21 line item at the bottom of the proposal I gave</p> <p>22 you -- it just makes a stop. When you look at</p> <p>23 landscaping, you see something like this. You</p> <p>24 know, obviously it makes you think that there</p> <p>25 is flow of water. There is not. It's just a</p>
<p style="text-align: right;">Page 54</p> <p>1 On these, it's very expensive, more than what</p> <p>2 I thought. We're talking about from \$7,000</p> <p>3 each to \$10,000, somewhere in there. Why the</p> <p>4 difference? Because it depends on what we</p> <p>5 choose. We choose something completely new</p> <p>6 that we have to do everything from scratch,</p> <p>7 and we have to do all the mulch and all that.</p> <p>8 There is a lot of that already being</p> <p>9 done in there. If we want to move forward</p> <p>10 with this, we will sit down and show all the</p> <p>11 fountains we've done before -- have been done.</p> <p>12 If we choose one of those, it's going to be a</p> <p>13 lot cheaper, again, because the casting -- the</p> <p>14 casting, which takes a lot of money and time,</p> <p>15 you know, we don't have to worry about that.</p> <p>16 And so the other option -- oh, when we</p> <p>17 talked about this, one of the issues was</p> <p>18 water. As I mentioned, I confirmed reclaimed</p> <p>19 water may be used for that.</p> <p>20 You see the first one, obviously, it's</p> <p>21 irrigation, and this is the website for the</p> <p>22 State of Florida, and it's not an issue. I</p> <p>23 heard it from the vendors, too, so -- and,</p> <p>24 obviously, that will include all the pumps</p> <p>25 and, you know, bringing in electricity and all</p>	<p style="text-align: right;">Page 56</p> <p>1 dry river.</p> <p>2 When it rains, it looks even more</p> <p>3 beautiful because the color of the rocks --</p> <p>4 we're talking about right here -- river rock,</p> <p>5 you know, you see boulders, it's a layer of</p> <p>6 little ones, big ones, and it goes in from the</p> <p>7 wall out towards the grass.</p> <p>8 I'll give you the second option. The</p> <p>9 other thing we're talking about is the lake.</p> <p>10 Again, I just put this in here. From the wall</p> <p>11 towards the bus stop, one thing we're</p> <p>12 including, not to take out the trees, but to</p> <p>13 take out all the brush, dead wood, all of the</p> <p>14 vines are there, so you can have a clear view</p> <p>15 all the way from there. So whenever you are</p> <p>16 at the light, even coming from Costco or</p> <p>17 whatever, people will be able to see the lake</p> <p>18 with the new plant material.</p> <p>19 All right. So the other thing,</p> <p>20 obviously, included would be the islands. Oh,</p> <p>21 that's just another photo I showed you before.</p> <p>22 The other thing will be the islands. What</p> <p>23 we're thinking is taking everything out, even</p> <p>24 the two oak trees.</p> <p>25 And then what we see in there is the</p>

<p style="text-align: right;">Page 57</p> <p>1 Japanese Blueberry. They were used on the</p> <p>2 entranceway from Radcliffe. Then we're</p> <p>3 talking about having along in there, you know,</p> <p>4 your petite oleander, all that stuff again.</p> <p>5 If we have the means to keep it the way</p> <p>6 it's supposed to, hand pruning it, hand</p> <p>7 sheering it, then we'll be able to keep it --</p> <p>8 that stuff right there actually blooms</p> <p>9 throughout the whole year.</p> <p>10 So it would have color throughout the</p> <p>11 whole year in there, and not only this tip of</p> <p>12 the island, but we're talking about we're</p> <p>13 talking about it the other tip, doing the same</p> <p>14 thing. And just that little snake that goes</p> <p>15 up like that, we're thinking of doing the same</p> <p>16 thing with the dry river, just rocks, put it</p> <p>17 in there just to cover it, because, right now,</p> <p>18 there is just mulch.</p> <p>19 And the other tip, you see the snake</p> <p>20 with the rock, the first tip, just to tie</p> <p>21 everything together. So, again, when you see</p> <p>22 -- the reason I'm showing you this -- when you</p> <p>23 see that number, then we want to think that</p> <p>24 there is not only the entrances, the island,</p> <p>25 the lake, it's lifting the trees, taking all</p>	<p style="text-align: right;">Agenda Page 28 Page 59</p> <p>1 there for the main entrance there?</p> <p>2 MR. NIEVES: All of this -- all of this</p> <p>3 that you see is the one proposal for the main</p> <p>4 entrance. Then on the one you see, it has the</p> <p>5 lines. It's going to have the dry river. It</p> <p>6 has the \$7,000 version -- obviously, you can</p> <p>7 take that out. And then if you want to move</p> <p>8 the fountains, I guess the price tag, it</p> <p>9 starts from twenty nine to forty three.</p> <p>10 MR. LEWIS: Thank you. I thought one of</p> <p>11 the pictures had just plants and bushes and</p> <p>12 trees, and then that was in conjunction with</p> <p>13 the fountains as well or --</p> <p>14 MR. NIEVES: Yeah, the -- let me show</p> <p>15 you this.</p> <p>16 MR. LEWIS: Can you go back to the first</p> <p>17 couple of -- I guess I had in my mind it</p> <p>18 looked like three different proposals, one</p> <p>19 with fountains.</p> <p>20 MS. WHYTE: All of this, what you see,</p> <p>21 is without fountains, and that's your price</p> <p>22 tag with dry riverbed. What the board chooses</p> <p>23 to do with the fountains, it's separate. We</p> <p>24 don't have those final prices, if you guys</p> <p>25 wanted to go as far as looking at fountains or</p>
<p style="text-align: right;">Page 58</p> <p>1 the diseased ones out, and tying everything</p> <p>2 together to this point, and the rest of that</p> <p>3 island is very beautiful. It's well</p> <p>4 maintained. It doesn't need anything.</p> <p>5 MR. BARRETT: Is there anything on that</p> <p>6 pharmacy side? I don't even remember if there</p> <p>7 is any land there.</p> <p>8 MR. MAYS: Yeah. It's similar to the</p> <p>9 southwest corner. It's not as wide, because</p> <p>10 there is not that much sod.</p> <p>11 MR. BARRETT: Does it extend over there?</p> <p>12 MR. MAYS: Yeah, he --</p> <p>13 MR. NIEVES: Correct. We'll mimic -- ad</p> <p>14 the same thing, we're talking about taking</p> <p>15 everything out, including the bricks. They go</p> <p>16 around in a semi circle. And then if we go</p> <p>17 with this, obviously these annuals, that we</p> <p>18 can use somewhere else.</p> <p>19 And I have an idea about that. All</p> <p>20 right. So I think that was the last one on</p> <p>21 that one. But questions before I move to the</p> <p>22 next one.</p> <p>23 MR. LEWIS: So we're expecting to get</p> <p>24 three proposals or three different estimates</p> <p>25 for -- it looks like three different options</p>	<p style="text-align: right;">Page 60</p> <p>1 water features.</p> <p>2 MR. MAYS: I think here is a different</p> <p>3 type of rock water feature, is it, Ed?</p> <p>4 MR. NIEVES: No. This is dry river.</p> <p>5 The computer doesn't give me any, you know,</p> <p>6 way to do it.</p> <p>7 MR. MAYS: For the things in the right</p> <p>8 hand corner --</p> <p>9 MR. NIEVES: Oh, yeah. Yeah. Yeah.</p> <p>10 That's was the very first thing -- just saying</p> <p>11 -- just to show you where I wanted fountains.</p> <p>12 Obviously, we do the dry river. That won't be</p> <p>13 there. If you want fountains, it's not going</p> <p>14 to be this kind of rock, trickle of water, but</p> <p>15 concrete one.</p> <p>16 MR. MAYS: So that kind of gives you an</p> <p>17 idea of all the plant material that he's</p> <p>18 suggesting, though, and the type of manicuring</p> <p>19 that it requires to maintain that type of</p> <p>20 feature.</p> <p>21 CHAIRMAN CHESNEY: I saw the \$8800 bill</p> <p>22 for --</p> <p>23 MR. MAYS: Per year.</p> <p>24 MS. WHYTE: I did ask a couple -- you</p> <p>25 know, the same thing you guys did. We were</p>

<p style="text-align: right;">Page 61</p> <p>1 concerned about some of the maintenance of it. 2 And that's why I asked Ed to come -- to ask 3 Davey to give us a proposal for what it would 4 cost to maintain that. 5 MR. NIEVES: Just to give you an 6 example, right now we have Crape Myrtles 7 there. Crape Myrtles are mainly tipped once a 8 year, you know, tip out the blooming. We 9 don't believe in cutting them back a lot. 10 But when we have Japanese Blueberries 11 and you have to shear them, you know, every 12 two weeks -- every four weeks, and then all 13 the other plant material we're putting, again, 14 it's not just trimming. We're not just making 15 a square. We want to keep them -- box it out, 16 you know, away from each other. 17 You're not going to have just a plant 18 here. It's going to be -- if you guys notice, 19 the mall right here -- 20 MS. WHYTE: Citrus. 21 MR. NIEVES: -- citrus. If you look at 22 it, it's very busy, it's very manicured. You 23 have different colors, you know, textures 24 altogether. That's it. But that does take a 25 lot of extra care.</p>	<p style="text-align: right;">Agenda Page 27 Page 63</p> <p>1 They're like -- 2 MS. WHYTE: And I kind of asked if we 3 could sort of pick those, if you decided to go 4 with that. 5 CHAIRMAN CHESNEY: So what is this wall 6 on Linebaugh proposal for going -- okay. All 7 right. 8 MR. NIEVES: So I'm going to go forward. 9 We can always go back. This is actually -- 10 MS. WHYTE: Mays Park. 11 MR. NIEVES: Correct. And the idea is 12 basically do a butterfly garden. A butterfly 13 garden, you've got a lot of flowers, a lot of 14 perennials. And I just couldn't do it here, 15 just because it will be too busy, but that's 16 how it will be. 17 We do the whole thing. We'll have some 18 shrubs like you see. There's going to being a 19 lot of perennials following that dry river, 20 same idea. Talking about having a couple 21 benches, just like the one we have to -- it 22 would be to the left there. 23 The proposal does include irrigation -- 24 to bring irrigation from this side to water 25 this area, not the grass, but to water the</p>
<p style="text-align: right;">Page 62</p> <p>1 CHAIRMAN CHESNEY: Just so I understand, 2 the proposal was twenty four nine 3 approximately. 4 MR. NIEVES: With the dry river. 5 CHAIRMAN CHESNEY: Right. With the dry 6 river without the fountains. 7 And the proposed additional maintenance 8 was \$8900 per year for the maintenance. 9 MR. NIEVES: Yeah. 10 CHAIRMAN CHESNEY: Yes, because we -- it 11 just seems \$9,000 for \$25,000 -- 12 MR. NIEVES: And, obviously, that's also 13 part of the conversation because we need to 14 provide more than shrubs, which is what is 15 called for, the shrubs, so stuff like that is 16 at least -- 17 MS. WHYTE: And you've got topiaries in 18 there as well. One of the options was a 19 topiary tree on the right -- both sides. Am I 20 correct? There are four of them? 21 MR. NIEVES: There are of them. 22 MS. WHYTE: Yes, there are four of them. 23 And those topiaries are quite detail oriented. 24 MR. NIEVES: Yeah, because they're 25 multi-trunked. They're not just one big ball.</p>	<p style="text-align: right;">Page 64</p> <p>1 shrubs and perennials, just to keep them, you 2 know, where they need to be. 3 The topiaries, going to have a multi- 4 topiary, too, and some, you know, taller 5 trees, so Crape Myrtles to keep shade where 6 the benches will be. I do have one more 7 picture. I need to put it -- because I think 8 this will look good. We always have that 9 picture that we're not proud of. That's me. 10 That's a picture that my kids found, and I'm 11 not proud of it, but -- this is how the river 12 will go, how your perennials will follow. 13 And so at least not far from 14 everything, but at the same time you have a 15 lot of people in Westchase who run, you know, 16 go with their kids a place where they can 17 actually come and enjoy, this is a place 18 that's not being used. 19 MR. BARRETT: Would there be any shade 20 in there? 21 MR. NIEVES: Yeah. Where those sort of 22 big Crapees that will create shade where the 23 benches are, yes. Again, this just being 24 proactive, giving you some ideas. 25 The other one is the wall we have like</p>

<p style="text-align: right;">Page 65</p> <p>1 by Publix, that what we're thinking -- I know 2 there's no irrigation there. We're aware of 3 that. So we're thinking that, you know, we 4 have palms, to add some plants that are 5 cactus-related so that they don't need water, 6 just to get established, some of the grasses, 7 the same thing, bromeliads -- bromeliads and 8 these plants like you see on the palms where 9 they get -- they survive with the mist. 10 So, you know, I know the proposal, we 11 actually put in six to eight -- this is to 12 water the plants just to get them established. 13 So once they're established, they should be 14 good. 15 And just to utilize that wall, we will 16 go through -- you know, when you see the 17 Westchase and it's bare, just thought it would 18 be a nice addition to bring out the Westchase 19 just like we do on the other side. Obviously, 20 cannot be as aggressive here because there's 21 no irrigation, so -- 22 CHAIRMAN CHESNEY: And these last two, 23 there's no additional maintenance required? 24 MR. NIEVES: No, not really. I mean, to 25 be honest, I'm hoping it will give some</p>	<p style="text-align: right;">Agenda Page 28 Page 67</p> <p>1 MS. WHYTE: Yeah. 2 CHAIRMAN CHESNEY: Yes. 3 MR. ROSS: I'm not an aesthetics guy. 4 So with regard to this picture we see here, 5 will this plant material that's being proposed 6 appear out of place in contrast to all the 7 Florida trees that are behind the wall, or 8 will it instead come across as an enhancement, 9 as, "Oh, wow, this is really beautiful"? 10 MR. NIEVES: Yeah. No. I mean, none of 11 these are like -- they're meant for -- but 12 definitely they're not -- you don't see them 13 on a regular basis around, you know. 14 MR. ROSS: I know you wouldn't propose 15 them unless you thought they would be 16 beautiful. But as I look at this picture, I 17 notice the difference from the trees that are 18 behind the wall. 19 MR. NIEVES: Yeah. I guess that area 20 will be considered conservation area, so all 21 you would have is Palmettos and Oak trees, and 22 right now the only thing you have outside the 23 wall is just some Sabals and Robellinis, which 24 are the smaller ones, so -- 25 MR. ROSS: And then back on the</p>
<p style="text-align: right;">Page 66</p> <p>1 breathing time to actually go over certain 2 things here, because, right now, in this wall, 3 there's nothing. So, really, there's not no 4 hours allocated towards it. 5 So with the hours on the main entrance, 6 that we took that into consideration. 7 MS. WHYTE: Would you consider doing 8 that as well on the second wall that is empty, 9 because there are three sets of walls on that, 10 but only two are uncovered, one is still 11 covered? Would you consider doing that on the 12 secondary wall which is across the street -- 13 MR. NIEVES: We can, yeah. 14 MS. WHYTE: -- by Pilot Bank. Right? 15 MR. NIEVES: We can definitely. I mean, 16 again, just putting it up, is that this is the 17 one that maybe hits me the most when you go in 18 my office. That's what I see, so -- 19 MS. WHYTE: And keep all of these plants 20 somewhat near the walls -- back near the walls 21 because -- 22 MR. NIEVES: Yes. Yes. 23 MS. WHYTE: -- because eventually 24 they'll go up to -- 25 MR. NIEVES: Yes, no more than six feet.</p>	<p style="text-align: right;">Page 68</p> <p>1 butterfly -- were you calling it a butterfly 2 garden because it sounds great and it will be 3 beautiful, or will there really be an 4 accumulation of butterflies? 5 MR. NIEVES: Exactly. Yeah. 6 MR. ROSS: Like how many butterflies? 7 And my kids can say, "Wow, that's great," or 8 are there going to be two? 9 MR. NIEVES: No. No. You'll see 10 butterflies, but I can't tell you how many. 11 But we can create a habitat. 12 (Multiple speakers speaking at once.) 13 CHAIRMAN CHESNEY: It sounds like a 14 great Scout project. Every Scout has to go 15 and capture a butterfly and bring it to the 16 garden. 17 MR. NIEVES: So any other questions? 18 (No response.) 19 MR. MENDENHALL: It could be the end of 20 September -- but that's an estimate, because 21 you have accruals that come in after that, but 22 that might include some of the park work, if 23 it hadn't been paid yet and that sort of 24 stuff. I can find out exactly. 25 MR. MAYS: Ed, how did you come up with</p>

<p style="text-align: right;">Page 69</p> <p>1 your cost for maintenance? It seems kinds of</p> <p>2 high to me.</p> <p>3 CHAIRMAN CHESNEY: Yeah.</p> <p>4 MR. NIEVES: Hours -- I talked to Pauley</p> <p>5 how many hours it takes, what it is going to</p> <p>6 take to control that. We're talking about,</p> <p>7 you know, it seems like 35, 40 hours every</p> <p>8 time, so --</p> <p>9 MR. MAYS: Three-man team or something?</p> <p>10 MR. NIEVES: Yeah, three-man, four-man.</p> <p>11 Well, can bring it like that. We can always</p> <p>12 bring like an extra guy three days in a row,</p> <p>13 you know, so -- because I know he feels</p> <p>14 comfortable, but we've got to make sure that</p> <p>15 they're --</p> <p>16 MR. KOVACIK: You know, a lot of my</p> <p>17 detail guys are also consumed throughout other</p> <p>18 parts of the properties to where we would have</p> <p>19 to bring in a guy from the other shop to</p> <p>20 detail these areas, because when we -- we know</p> <p>21 by inspections scores and by the happiness of</p> <p>22 the residents what it takes and how many hours</p> <p>23 it takes to do this property to not be called</p> <p>24 into this office every single month.</p> <p>25 MR. NIEVES: It is a concern, yes.</p>	<p style="text-align: right;">Agenda Page 29 Page 71</p> <p>1 you're putting them on additional things, but</p> <p>2 yet you're charging us again for something</p> <p>3 like that?</p> <p>4 MR. KOVACIK: Right.</p> <p>5 MR. MAYS: Nothing upsets me more than</p> <p>6 seeing our maintenance.</p> <p>7 MR. KOVACIK: That's exactly why I was</p> <p>8 trying to say it the way it was.</p> <p>9 MR. MAYS: Okay. As long as you bring</p> <p>10 in a different staff to do it.</p> <p>11 MR. KOVACIK: Doug, would this be okay</p> <p>12 with you as well? We work -- generally we</p> <p>13 work four ten-hour days. My guys start at</p> <p>14 7:00 this morning and work until 5:30. A lot</p> <p>15 of these guys do not work Fridays.</p> <p>16 If we get behind, I bring in a crew on</p> <p>17 Friday. Like this week, we took off for the</p> <p>18 holiday on Monday, and there will be guys in</p> <p>19 here working on Friday. But on a normal week,</p> <p>20 there's not a lot of people here on Friday.</p> <p>21 Would you oppose me bringing in some of</p> <p>22 my guys on Friday if we don't have other guys</p> <p>23 from the other shop and paying them overtime?</p> <p>24 MS. WHYTE: It's got to be a detail</p> <p>25 oriented person --</p>
<p style="text-align: right;">Page 70</p> <p>1 MR. KOVACIK: You guys are all business</p> <p>2 oriented. We can't necessarily have one guy</p> <p>3 lurking around with nothing else to do besides</p> <p>4 doing this area, so I have to bring someone in</p> <p>5 from another shop and do this area once a</p> <p>6 month or once every two weeks, whatever it</p> <p>7 takes.</p> <p>8 There will be a guy coming in for</p> <p>9 fertilization specially for this area six</p> <p>10 times a year, shrubs and the rest of your</p> <p>11 property twice a year. And then your detail</p> <p>12 guys will also be coming in from a different</p> <p>13 shop. So back at what I'm saying is, we can't</p> <p>14 just have a man on staff lurking around for</p> <p>15 the other three days of the week to detail</p> <p>16 this, you know, one day a week -- one guy one</p> <p>17 day a week every week.</p> <p>18 It will be more efficient for us, but</p> <p>19 for you is, we would disrupt -- we brought</p> <p>20 three men from a different shop to do this</p> <p>21 once a month.</p> <p>22 MR. MAYS: That's why I always bring</p> <p>23 this up, because I prefer it to be that way.</p> <p>24 You're taking off our maintenance that's paid</p> <p>25 to do the job we're doing around here now, and</p>	<p style="text-align: right;">Page 72</p> <p>1 MR. NIEVES: Of course.</p> <p>2 CHAIRMAN CHESNEY: Mr. Ross.</p> <p>3 MR. ROSS: I love your conversation that</p> <p>4 you're having right now, and I compliment you</p> <p>5 for the values that you're alluding, because,</p> <p>6 from my viewpoint, if we were to invest the</p> <p>7 dollars in this kind of landscaping, we've got</p> <p>8 to make sure it's being properly maintained.</p> <p>9 You're going to be unhappy if you get</p> <p>10 downgraded, and we're going to be unhappy.</p> <p>11 More importantly, it just defeats the purpose</p> <p>12 of doing it. It doesn't make sense to do</p> <p>13 special landscaping, and then we're scrambling</p> <p>14 to make sure we're properly doing everything</p> <p>15 that Ed just described: Pruning, maintaining,</p> <p>16 caring, fertilizing, watering.</p> <p>17 So I happen to agree with what Doug was</p> <p>18 saying. I like the idea of someone coming in,</p> <p>19 and that would be especially if they've got</p> <p>20 the skill set. If they don't have the skill</p> <p>21 set, then, again, we're fooling all of</p> <p>22 ourselves. It's got to be somebody who is</p> <p>23 able to meet the standards that we just</p> <p>24 alluded to.</p> <p>25 MR. KOVACIK: And then we have do have</p>

<p style="text-align: right;">Page 73</p> <p>1 people at the other shop that have the skill</p> <p>2 set. Our detailers at this other shop, the</p> <p>3 one with the shortest tenure at that shop has</p> <p>4 been there eleven years on the detail side of</p> <p>5 things.</p> <p>6 CHAIRMAN CHESNEY: Can I ask you a</p> <p>7 question? The stuff in the median, those</p> <p>8 plants there, we had some discussion about</p> <p>9 some of our other plantings along there, out</p> <p>10 of the additional maintenance that you had,</p> <p>11 what were those plants called in that section?</p> <p>12 MR. ROSS: The Japanese Blueberries?</p> <p>13 MS. WHYTE: The tall ones are Japanese,</p> <p>14 the other are Oleanders, and the other one are</p> <p>15 Gold Mound Durantas.</p> <p>16 CHAIRMAN CHESNEY: The little ones</p> <p>17 there?</p> <p>18 MS. WHYTE: The yellow ones?</p> <p>19 CHAIRMAN CHESNEY: Yeah.</p> <p>20 MS. WHYTE: Those are Gold Mound</p> <p>21 Durantas.</p> <p>22 MR. MILLS: No, not the front ones. The</p> <p>23 next ones --</p> <p>24 MR. KOVACIK: The pink ones?</p> <p>25 MS. WHYTE: They're miniature Oleanders.</p>	<p style="text-align: right;">Agenda Page 30 Page 75</p> <p>1 MS. WHYTE: The annuals.</p> <p>2 CHAIRMAN CHESNEY: Yes, the annual</p> <p>3 flowers, that's all. I was just trying to</p> <p>4 come up with some -- I mean, it's just the</p> <p>5 plantings are not really all that expensive.</p> <p>6 It's \$8900 to maintain \$24,000 in plants seems</p> <p>7 kind of funny, I mean.</p> <p>8 MR. NIEVES: I mean, the idea is that</p> <p>9 we're maximized with the people we have.</p> <p>10 CHAIRMAN CHESNEY: Yeah. I don't -- I</p> <p>11 don't -- I understand that. I'm just trying</p> <p>12 to think of ways to go -- and we had numerous</p> <p>13 -- I don't know about complaints, but</p> <p>14 observations that the plants within the median</p> <p>15 have not -- aren't as lush or exciting as they</p> <p>16 used to be.</p> <p>17 I just thought if we could replace them</p> <p>18 with something that blooms all year around.</p> <p>19 MR. KOVACIK: I think with the</p> <p>20 plantings, there are some Maui Ixoras planted</p> <p>21 there. Those struggle in those medians. And</p> <p>22 they also struggle in front of Baybridge Park.</p> <p>23 The Indian Hawthorne at the tip of</p> <p>24 Sheldon and Linebaugh is just never going to</p> <p>25 be a very aesthetically pleasing plant. It's</p>
<p style="text-align: right;">Page 74</p> <p>1 MR. NIEVES: Those are Petite Oleanders.</p> <p>2 They bloom all year-round. That's a beautiful</p> <p>3 Oleander.</p> <p>4 CHAIRMAN CHESNEY: What's the</p> <p>5 maintenance requirements on those?</p> <p>6 MR. NIEVES: Proper fertilization,</p> <p>7 pruning the dead out is highly important.</p> <p>8 CHAIRMAN CHESNEY: I'm just throwing</p> <p>9 this out there, because we're having the</p> <p>10 discussion, but, I mean, we talked about doing</p> <p>11 something different with some of the other</p> <p>12 plant beds along Linebaugh.</p> <p>13 I mean, what if we replace -- I'm just</p> <p>14 throwing this out there, because I have -- if</p> <p>15 he says he has no aesthetic -- I have even</p> <p>16 less, but I'm just thinking of the maintenance</p> <p>17 requirement.</p> <p>18 If those require less maintenance, maybe</p> <p>19 we add those all the way up and down</p> <p>20 Linebaugh, and then maybe our 8900 can be</p> <p>21 knocked down a little bit since we don't have</p> <p>22 a planting contract. You don't have to</p> <p>23 replant each year.</p> <p>24 MR. MILLS: The flowers, you mean.</p> <p>25 Right?</p>	<p style="text-align: right;">Page 76</p> <p>1 just a green shrub. Running down the medians</p> <p>2 is your large Oleanders mixed in with those</p> <p>3 Crape Myrtles. They're Oleanders planted</p> <p>4 under shade.</p> <p>5 CHAIRMAN CHESNEY: Yeah, you're losing</p> <p>6 me on any of that anyways. I was just -- we</p> <p>7 probably -- I don't remember exactly what it</p> <p>8 is, but I remember negotiating --</p> <p>9 MS. WHYTE: \$54,000 a year on your</p> <p>10 plantings on your three times a year on our</p> <p>11 annuals. 54,000?</p> <p>12 MR. KOVACIK: I think it's sixty four.</p> <p>13 CHAIRMAN CHESNEY: Well, whatever.</p> <p>14 MS. WHYTE: Anyway.</p> <p>15 CHAIRMAN CHESNEY: Then obviously any</p> <p>16 additional maintenance on entrances is --</p> <p>17 MS. WHYTE: Would that be a</p> <p>18 line-of-sight issue, on the --</p> <p>19 MR. MAYS: No. See, my concerns are,</p> <p>20 now we have the same plants year and year out,</p> <p>21 the same thing, and at least now, we have</p> <p>22 three rotations, just seeing something</p> <p>23 different every three to four months --</p> <p>24 CHAIRMAN CHESNEY: I don't know if you</p> <p>25 recall this.</p>

<p style="text-align: right;">Page 77</p> <p>1 MR. MAYS: Yeah.</p> <p>2 CHAIRMAN CHESNEY: When I came on the</p> <p>3 board in 2002, that was the first thing that</p> <p>4 we did, was we got rid of the plantings and</p> <p>5 went to a shrub, and then I think when you</p> <p>6 came, we kind of livened it back up, mainly,</p> <p>7 because we did it from a cost savings.</p> <p>8 I think you got it negotiated for the</p> <p>9 same cost we got the planting back. And</p> <p>10 that's how we got the plantings back, because</p> <p>11 we had eliminated some of the plantings and</p> <p>12 the flowers and --</p> <p>13 MR. LEWIS: What if you just kind of</p> <p>14 split that difference, and maybe just on</p> <p>15 Linebaugh and all the way back to, you know,</p> <p>16 Sheldon and you only do similar-type on the</p> <p>17 median?</p> <p>18 I think what you did in that -- in front</p> <p>19 of each of the neighborhoods, you've got</p> <p>20 annual plantings as well. Is that what you're</p> <p>21 talking about?</p> <p>22 CHAIRMAN CHESNEY: No, I wasn't thinking</p> <p>23 of that. I'm just throwing stuff out there</p> <p>24 just to -- I'm not very good at this part, but</p> <p>25 I'm just -- I understand the economics of our</p>	<p style="text-align: right;">Agenda Page 31 Page 79</p> <p>1 contract says.</p> <p>2 And then the other comments I'll make,</p> <p>3 and I love the proposals that have been made,</p> <p>4 because I was the one that advocated the</p> <p>5 Citrus Park Mall look, I think, looking down</p> <p>6 the road budget-wise, expense-wise capital</p> <p>7 available and all of that, the main entrance</p> <p>8 is the big one. Right?</p> <p>9 Costco is opening in six weeks or</p> <p>10 whatever it is. But there's other entrances</p> <p>11 along Linebaugh could use some sprucing up,</p> <p>12 maybe not to the extent of the main entrance.</p> <p>13 But I see this as a continuing work in</p> <p>14 progress to improve a lot of the sign points</p> <p>15 throughout the community.</p> <p>16 And we start with this, and, you know,</p> <p>17 the concern in here about the maintenance,</p> <p>18 well, you're not going to spend this kind of</p> <p>19 money and not maintain it. Right?</p> <p>20 So, you know, I would be in support of</p> <p>21 let's just do it, see what it looks like, see</p> <p>22 how well they maintain it, and then that takes</p> <p>23 us over to the next step or we do something</p> <p>24 different.</p> <p>25 CHAIRMAN CHESNEY: Mr. Lewis.</p>
<p style="text-align: right;">Page 78</p> <p>1 contract, that's all.</p> <p>2 MR. MILLS: If I can chime in. So I</p> <p>3 don't disagree with the plant -- the flower</p> <p>4 change-outs. The problem I've had with it is</p> <p>5 it used to be this table, and now it looks</p> <p>6 like this. Right?</p> <p>7 And it just has continued to seem --</p> <p>8 whether it's real or perceived, it continues</p> <p>9 to seem in some parts to get so small it's not</p> <p>10 even worth the effort.</p> <p>11 And then I'm not sure about the</p> <p>12 selection of the plants. We've got -- my wife</p> <p>13 said it looks like Easter plants out there now</p> <p>14 in December. That doesn't seem to be correct.</p> <p>15 MR. MAYS: That's because of the heat.</p> <p>16 Last year, we put cold-weather plants, and we</p> <p>17 got no cold weather, so we had to do a double</p> <p>18 rotation. And that's why, it's mainly the</p> <p>19 weather.</p> <p>20 MR. MILLS: So, I think, to your point,</p> <p>21 Greg, there is a balance in somewhere between</p> <p>22 livening up the medians but keeping some of</p> <p>23 the color changes in the appropriate spots</p> <p>24 where it actually looks like something, not</p> <p>25 two feet by six feet because that's what the</p>	<p style="text-align: right;">Page 80</p> <p>1 MR. LEWIS: Are we looking to make a</p> <p>2 decision on one of these today in terms of</p> <p>3 fountain or no fountains?</p> <p>4 MR. MILLS: I was advocating when we</p> <p>5 first started this discussion to have it when</p> <p>6 Costco opens, so yes.</p> <p>7 MR. LEWIS: I would just say I'm not in</p> <p>8 favor of the fountain look. I like the one</p> <p>9 proposal personally that just has the -- I've</p> <p>10 got to tell you, I don't even know if I like</p> <p>11 the dry riverbed. I mean, maybe for Mays</p> <p>12 Park.</p> <p>13 For me, the main entrance, I think it's</p> <p>14 -- for whatever reason, it's this picture</p> <p>15 here, it looks --</p> <p>16 MR. MILLS: No. That's the -- I don't</p> <p>17 think that's it.</p> <p>18 MS. WHYTE: It's hard to put the river</p> <p>19 -- it's the elevation of the brick wall. It's</p> <p>20 a really, really tall brick wall. How tall</p> <p>21 would you say that is? Eight feet?</p> <p>22 MR. MAYS: Probably about ten.</p> <p>23 MS. WHYTE: Ten feet. It doesn't look</p> <p>24 it, but when you're standing -- right now,</p> <p>25 it's elevated this high. It's going to need</p>

<p style="text-align: right;">Page 81</p> <p>1 some wow. It's going to need some build-up. 2 It's fairly tall. 3 MR. LEWIS: Right. 4 CHAIRMAN CHESNEY: That, to me, is like 5 a bargain. 6 MR. MAYS: And the benches -- 7 CHAIRMAN CHESNEY: The bench is -- what? 8 -- 900 each. Yes. Mr. Ross. 9 MR. ROSS: I agree with where Mr. Mills 10 was going. Just like with our individual 11 homes, just like any other building, you've 12 got to stay ahead of the curve. You've got to 13 continue to spruce them up. That may mean you 14 need to change the color. You may need to 15 change the architecture or whatever it may be. 16 And so our community is mature enough 17 and we're in excellent financial standing that 18 it would be very appropriate to look at the 19 world, as you just suggested, through a vision 20 of continuing to just keep the community to a 21 premier status, and if that means spending 22 some bucks to upgrade the landscaping or put 23 it to the next level, certainly I agree with 24 everything you said, and I think that's the 25 right approach.</p>	<p style="text-align: right;">Agenda Page 32 Page 83</p> <p>1 with the -- yeah, that wouldn't be a big deal. 2 MR. LEWIS: I'm sorry. But is that not 3 a picture without the dry riverbed? I guess 4 I'm confused. 5 MS. WHYTE: What he did here, this is 6 the original. 7 MR. NIEVES: That was the original. 8 MS. WHYTE: It was just to give you guys 9 an idea of what it would look like with that 10 brick wall covered, because you couldn't take 11 the brick wall out. 12 MR. LEWIS: Okay. 13 CHAIRMAN CHESNEY: I mean, on the 14 maintenance, so what drives the additional 15 maintenance on this front stuff, what plant 16 material? 17 MR. NIEVES: Mostly all of it. 18 MR. KOVACIK: Most of it was all hand 19 pruned like -- 20 MR. NIEVES: Again, we usually come and 21 we have -- this is a lot of cascade, so you 22 have high, low, you've got ground. So you 23 want to keep them where they're not to extend 24 -- usually the plants just extend to each 25 other. That's not the idea. The idea is to</p>
<p style="text-align: right;">Page 82</p> <p>1 I happen to agree with Mr. Lewis. I 2 don't like the dry riverbed in the front. To 3 me, again, aesthetics, I don't know -- it 4 didn't make sense to me. I can't reconcile it 5 with red brick. It seems like we're doing too 6 much. 7 But I support the Linebaugh wall work as 8 long as it makes sense aesthetically. I love 9 the idea of the Mays Park stuff as long as the 10 benches are parked and there really is a 11 butterfly garden. And the front stuff, I 12 would be in favor of moving forward and doing 13 the landscaping but not the dry riverbed on 14 the front. And I'd be prepared to move 15 forward now myself. 16 CHAIRMAN CHESNEY: Well, we have a -- do 17 we actually have a proposal without the dry 18 riverbed? 19 MS. WHYTE: Without, no. 20 MR. KOVACIK: No, there is not. 21 MR. NIEVES: Erases the last line that's 22 in there. Basically it -- 23 MS. WHYTE: You have to substitute the 24 riverbed with plant materials then. 25 MR. NIEVES: Correct, if we're not going</p>	<p style="text-align: right;">Page 84</p> <p>1 keep them separate from each other, so that 2 takes a lot of time. 3 MR. ROSS: I haven't heard your two 4 cents about the front entranceway. 5 CHAIRMAN CHESNEY: Well, aesthetically, 6 I never have an opinion because I have no 7 taste. 8 From a financial standpoint, I mean, the 9 expense, I had asked Andy our increase in fund 10 balance, now that it's not finalized, was 11 three thirty one, so you figure it's stuff 12 that has been presented and not paid. 13 And it's probably, let's say, 14 conservatively half of that. So we still had 15 a sizable increase in fund balance. A lot of 16 that was due to the park being kind of delayed 17 because we were slow getting the park done. 18 So the expense side of the plants is 19 not, you know, a problem. I always -- you 20 know, I'm always concerned about anything 21 that's ongoing, like, you know, maintenance 22 contracts for the fountain. Anything that's 23 ongoing, that's how you kind of get yourself 24 in trouble. 25 The reason we've always been so good</p>

<p style="text-align: right;">Page 85</p> <p>1 financially is that we are very prudent about 2 what contracts we enter into for long term. 3 So, I mean, it's \$8900 in the grand scheme of 4 things, it's -- I mean, what's our contract? 5 -- \$700,000. So a one-and-a-half percent 6 increase -- it's like basically giving us a 7 one-and-a-half percent increase in their 8 contract. 9 MR. MILLS: And a point of thought, 10 perhaps, alleviating your concern, not that I 11 don't share some of that, you started this 12 conversation with, when is their contract up? 13 We will have an opportunity between now 14 and renewal to gauge and judge what we're 15 getting for that dollar amount based on how 16 these things are maintained and look six 17 months from now, not when they're planted. 18 So I think we'll have an opportunity to, 19 A, either appreciate a whole new drive as 20 you're waiting at the light and there's a 21 swarm of guys hand trimming trees and bushes, 22 and you go, "Gee, that does look like a lot of 23 work," or we have an opportunity to negotiate 24 something differently if we don't feel that 25 way. All right?</p>	<p style="text-align: right;">Agenda Page 33 Page 87</p> <p>1 then at our net board meeting, it comes to us 2 with a formal up or down vote? 3 CHAIRMAN CHESNEY: Sure, because, I 4 mean, right now we have a riverbed in there, 5 unless you want to, you know -- 6 MR. ROSS: Well, I heard two supervisors 7 speak against it, so that would be an example 8 to where I'd be open they refine it a little 9 bit. 10 CHAIRMAN CHESNEY: Yes. Do you have a 11 comment on that? 12 MR. NIEVES: Yes. With no riverbed and 13 no fountains, some the flowers -- we do the 14 flowers three times a year here -- some of 15 them get pretty outdated in certain areas and 16 stuff. That's stretching the flowers for a 17 long time. 18 If you could actually -- if you wanted 19 wow factor, you could just in that area do 20 your flower change-outs more often, and 21 instead of having the dry riverbed and 22 fountains in that area, that void, you could 23 have more flower change-outs. 24 That would allow you more options for 25 the flowers you pick, because in doing flowers</p>
<p style="text-align: right;">Page 86</p> <p>1 So you're really looking at an initial 2 maintenance of pretty ambitious undertaking 3 and then have a pretty good opportunity in a 4 short period of time to evaluate, again, the 5 whole concept. 6 CHAIRMAN CHESNEY: But, in general, I've 7 always -- you've answered my question -- I've 8 always been a fan from day one. Bill Kemerer 9 -- Bill Kemerer and I, when we sat down way 10 back, and the first thing we did was we 11 increased the planting budget in Westchase, 12 because we were like let's -- you need to keep 13 it going. It needs to stay nice. If not, you 14 know, every neighborhood declines -- other 15 neighborhoods decline. 16 So I'm all for doing stuff like this. 17 It's great. I don't have an opinion of what it 18 looks like, but I think doing things like this 19 is fantastic. 20 MR. ROSS: In trying to strike a game 21 plan, would it make sense to ask Davey to 22 refine their proposal a little bit, give it to 23 Doug and Sonny in the next couple weeks to the 24 extent they can, circulate it to us, and each 25 individual supervisor sand respond back, and</p>	<p style="text-align: right;">Page 88</p> <p>1 three times a year, we have to pick certain 2 flowers that can stretch it for that amount of 3 time. 4 When you do your flower change-outs more 5 often, you can pick different flowers. It 6 will look a lot better. And in that high 7 focal point area, that's just another thing 8 you guys can think about, maybe you want us to 9 come back at you with a larger seasonal color 10 bed on each one of those corners and change 11 that out more frequently. 12 MR. LEWIS: Would you really need to 13 have a flower change area at these main 14 entrances? Maybe I'm just seeing this wrong. 15 I love this picture you guys put 16 together. There's a lot of color here. So 17 why would you -- 18 MS. WHYTE: Those are all your 19 riverbeds. That whole riverbed, you're going 20 to lose it. 21 CHAIRMAN CHESNEY: Why don't you just 22 fill it in with adjacent plants? 23 MR. LEWIS: Yeah, you took away what I 24 was going to say. 25 MR. NIEVES: And I tend to -- my vision</p>

<p style="text-align: right;">Page 89</p> <p>1 is exactly that. And you don't need annuals 2 there. And I just don't see a price tag -- 3 say, we take out the riverbed, which is about 4 \$7,000 and change. 5 MS. WHYTE: Yeah, around there. 6 MR. NIEVES: You know, maybe the extra 7 shrubs would -- I don't see it going any more 8 than \$1500, \$4,000 to fill out everything 9 else. So definitely we're going to be the low 10 -- what you have there, you know, but so -- 11 CHAIRMAN CHESNEY: No one liked the 12 fountains. 13 MR. LEWIS: And just to stick with 14 Mr. Mills, I, you know -- I don't know. I 15 mean, I think that was the intent anyway. You 16 want something that's fairly -- to me, you 17 take away a lot of the annual plantings, and 18 then just something that, you know, they need 19 to maintain it, they maintain it as is, but it 20 gets the wow factor. 21 MR. ROSS: And to clarify one point that 22 maybe I said, I don't want us to be pinching 23 pennies with regard to the look. This is the 24 time to say if we're going to do it, let's do 25 it right. And so I'm not looking for anybody</p>	<p style="text-align: right;">Agenda Page 34 Page 91</p> <p>1 going to take two years to grow to the size 2 shown in the images? 3 MR. NIEVES: It's not going to take two 4 years, but it's not -- I mean, what we're 5 giving you is three gallons, seven gallons, 6 fifteen gallons. So, you know, it takes six 7 months to get bigger, you know -- three months 8 to six months, but, you know, we're again -- 9 we want to keep a lot of these plants not 10 overgrown, you know. 11 So -- but, yeah, the number reflects 12 just the regular shrubs you usually see. When 13 they're planted, the three gallons, they're 14 like that usually. But, again, there are 15 seven gallons, fifteen and twenty five 16 gallons, which are the really big ones, so, 17 you know -- 18 MR. ARGUS: Okay. 19 MR. NIEVES: It's definitely not going 20 to take not even a year, you know. 21 CHAIRMAN CHESNEY: Mr. Ross. 22 MR. ROSS: If this motions passes, are 23 we committing ourselves to a price, or are we 24 simply saying let's conceptually going 25 forward, and then Davey is going to come back</p>
<p style="text-align: right;">Page 90</p> <p>1 to say, "Give us a cheaper proposal or, you 2 know, some cheaper plants." 3 I want it to be gorgeous. I want people 4 to be proud to drive through that entranceway. 5 I want people to be proud that this is the 6 Westchase community. So I don't see this as 7 the time to pinch pennies with regard to the 8 capital investment, maybe to scrutinize the 9 maintenance obligation. I think that's a 10 fair point. 11 CHAIRMAN CHESNEY: I concur. 12 MR. ROSS: Let's get it right. 13 MR. MILLS: Well, I'll make a motion 14 that we move forward and just remove the dry 15 river and move forward with everything else. 16 CHAIRMAN CHESNEY: Is there a second? 17 MR. LEWIS: Second it. 18 CHAIRMAN CHESNEY: Mr. Lewis seconds it. 19 We're having the discussion. We have one 20 audience comment. At least part of this was 21 your proposal -- or your request. 22 MR. ARGUS: I have two questions. If 23 you get the go ahead, how long is it going to 24 take to accomplish the change-out? And, two, 25 will this be mature-looking plants, or is it</p>	<p style="text-align: right;">Page 92</p> <p>1 with a refined proposal? 2 CHAIRMAN CHESNEY: This has a price, and 3 you excluded the dry riverbed. So, I mean, 4 keep the amount the same, to add plant 5 material to replace the dry riverbed. 6 MR. ROSS: Which takes me to my second 7 question. In going less, does that give us an 8 opportunity to increase the maturity of the 9 plant material you were proposing? 10 And my specific concern is, if we spend 11 twenty-some-thousand dollars on improving the 12 front entranceway, people aren't going to want 13 to hear, "Oh, be patient, it will really 14 looked good in six months." 15 I'd rather it look good right from the 16 get-go. 17 MR. NIEVES: I wouldn't do all of them, 18 because they will double. You know, three 19 gallon on the ground, about six -- \$14, seven 20 gallon, we're talking \$25. So I will look to, 21 I guess, the more important ones, if you will, 22 and then the price will reflect it. But, 23 yeah, they're good enough. 24 Everything -- the way we're planning on 25 doing it, it's just going to be beautiful. I</p>

<p style="text-align: right;">Page 93</p> <p>1 don't think people are going to think about 2 just size. You know, then again, at the time 3 we're doing it right now, nursery plants 4 grows, you know, takes longer to grow. 5 So I will have to see the plant 6 material, go to the nurseries and see what 7 they have. 8 MR. ROSS: Well, I saw our staff kind of 9 shaking their heads up and down as in they 10 understand what you're saying and they 11 understand what I'm saying, so I'm sure you'll 12 work with them and come up with the proper 13 balance. 14 CHAIRMAN CHESNEY: Mr. Mills. 15 MR. MILLS: What was the answer to the 16 first question about if you got the okay 17 today, how long will this take. 18 MR. NIEVES: We're not even doing 19 fountains or anything, we can started in the 20 next two weeks. So we're talking a week, week 21 and a half. It's definitely going to be before 22 Costco opens. 23 MR. MAYS: Does this price include tree 24 work, too? 25 MR. NIEVES: Yeah.</p>	<p style="text-align: right;">Agenda Page 35 Page 95</p> <p>1 recommendation? 2 MS. WHYTE: Doug? 3 MR. MAYS: I think it would enhance that 4 area of the property even more, because I 5 think there's a little bit more that needs to 6 go -- you can't just put the plants. There's 7 no trees in there. 8 MS. WHYTE: There's nothing there. 9 MR. NIEVES: No, there's not. There are 10 no palms there. 11 MR. MAYS: There's no Sago Palms. They 12 are reasonable anyway. They're not too 13 expensive anyway, are they? 14 MR. NIEVES: No. 15 MR. ROSS: And if you allow me to 16 digress, we didn't ask staff, do you have any 17 opposition or concerns with what's being 18 proposed? 19 MR. MAYS: No, not really. I mean, I 20 think some of the plant material in the median 21 in the front is outdated. I mean, we tried 22 for years to enhance it the way it is with 23 adding different plant material and keeping it 24 looking where, you know, we still get a lot of 25 compliments on the way this community looks as</p>
<p style="text-align: right;">Page 94</p> <p>1 CHAIRMAN CHESNEY: Just so -- so the 2 not-to-exceed price would be the 24,916 for 3 the front entrance, and then the -- I'm sorry 4 -- I've got it out of order -- and then the 5 forty six thirteen for the park on Linebaugh 6 -- does that make you feel better? -- the 7 butterfly garden. 8 And then the landscape installation on 9 the wall on Linebaugh, which is \$3,410. As 10 part of that, then we're agreeing to modify 11 our Davey maintenance contract in an amount -- 12 I'm sorry -- I go back and forth -- not to 13 exceed -- can I fit here? -- \$8,904 on an 14 annualized basis. 15 MS. WHYTE: Are you considering just 16 doing the one wall or the second wall on the 17 back end of Westchase as well? 18 CHAIRMAN CHESNEY: Well, we only have a 19 proposal for one wall. 20 MS. WHYTE: Okay. That would just 21 double it. 22 CHAIRMAN CHESNEY: Correct. 23 MS. WHYTE: I'm just asking you if you 24 wants to or just -- 25 CHAIRMAN CHESNEY: What's your</p>	<p style="text-align: right;">Page 96</p> <p>1 you drive into it, but I think it's time to 2 freshen it up. 3 And if the board -- the biggest thing 4 is, if the board is willing to spend 5 additional dollars on maintenance. I heard 6 from most of you all about Citrus Park Mall, 7 and the reason Citrus Park Mall looks good in 8 those medians is because of the additional 9 dollars that they spend on just those 10 entranceways. 11 You can ride to the middle of Citrus 12 Park Mall, and it looks terrible in some areas 13 because they don't maintain it properly. As 14 long as the board is agreeing to that type of 15 maintain to keep that stuff maintained the way 16 it should be, then that's the ticket, because, 17 then, it's on them. 18 MR. ROSS: Well, then, to follow up, I'm 19 assuming this will still be under the scoring 20 system that we do with OLM and all that would 21 be -- 22 CHAIRMAN CHESNEY: Yeah. You would have 23 to change the scope or -- you know what I 24 mean. 25 MR. MAYS: Yeah. Yeah, that's going to</p>

<p style="text-align: right;">Page 97</p> <p>1 follow -- I don't probably have to sit here 2 and guess even. OLM knows it's part of the 3 property, and they have to inspect it as part 4 of the property. 5 CHAIRMAN CHESNEY: Mr. Lewis. 6 MR. LEWIS: I have one follow-up. Erin, 7 there was mention about a priority paving -- 8 road paving or road widening from Hillsborough 9 County Public Works last meeting. 10 MS. McCORMICK: Right. 11 MR. LEWIS: There was some discussion 12 about future irrigation, that we put in these 13 big walls, and maybe being affected. Do we 14 know when that would be or was there -- I seem 15 to recall a ten-foot setback. 16 CHAIRMAN CHESNEY: It's planned for. We 17 agreed when they did the -- when they widened 18 -- help out if I get the thing wrong -- where 19 it goes down to two lanes on Linebaugh. When 20 that gets widened, we agreed to run irrigation 21 down to the end of our property line. 22 MS. WHYTE: That's already in the plans. 23 We had budgeted for it because we don't know 24 when the county is going to go ahead and do 25 it. It's underground lighting in that area.</p>	<p style="text-align: right;">Agenda Page 38 Page 99</p> <p>1 MR. MAYS: That protect is a way off, 2 but yeah. 3 MS. McCORMICK: It sounds like you guys 4 are a lot more updated about what the public 5 works department is planning. 6 MS. WHYTE: Yeah. Don't worry. It was 7 going to be discussed with you because we have 8 a disagreement on that. 9 MS. McCORMICK: Okay. 10 CHAIRMAN CHESNEY: Any other questions. 11 MR. MILLS: One other comment, 12 Mr. Chairman. You know, we talk about the 13 expense of all of this. Think about the money 14 we just spend upgrading the parks and compare 15 this entire project to that. 16 This is the next most logical upgrade to 17 the community in my mind for a fairly 18 reasonable amount. And I see it as a first 19 step, not a last step. But we've got a real 20 opportunity -- and I've said it before and 21 I'll say it again -- with Costco opening, we 22 have a lot of potential homeowners coming to 23 that establishment that have never even seen 24 Westchase before, and that could potentially 25 benefit the entire community.</p>
<p style="text-align: right;">Page 98</p> <p>1 That was the other thing that was already on 2 the plans. 3 MR. MAYS: That does bring up another 4 concern with the front entrance, and I don't 5 think you can do this. But Hillsborough 6 County is supposed to be changing that force 7 main outs. So that's -- they're putting a new 8 sewer line through there. 9 They're trying to shut this plant down 10 here from receiving the sewage that direction. 11 So there is going to be a new force main is 12 going to be running right through the center 13 of the road. 14 And it may go to that last -- where the 15 turn lane is to go to CVS, it may go into that 16 area. I sure would hate to see new plant 17 material, and all of a sudden they got to tear 18 it out. 19 CHAIRMAN CHESNEY: They replace that. 20 MS. WHYTE: They replace. That's just 21 going to be something we're going to bring up. 22 MR. LEWIS: That's east and west down 23 Linebaugh? 24 MS. WHYTE: The surveyors were out on 25 Thursday.</p>	<p style="text-align: right;">Page 100</p> <p>1 CHAIRMAN CHESNEY: Mr. Ross. 2 MR. ROSS: Did we get a commitment as to 3 when this work would be done if we okayed it? 4 Would it be done before our next CDD board 5 meeting? 6 MR. NIEVES: Yeah -- 7 MR. ROSS: So you could have it done 8 maybe like by Friday, February 3rd? 9 MR. NIEVES: Yeah, I don't see a 10 problem. 11 MS. WHYTE: That was the original 12 request is to ensure -- if the board wanted 13 it, to have it ensured that it's going to be 14 installed and ready to go before Costco opens. 15 MR. ROSS: And I'm taking it before our 16 board meeting so we can talk about it, I mean, 17 what did we do right or what did we do wrong. 18 CHAIRMAN CHESNEY: Okay. So if there 19 are no further comments, all in favor signify 20 by raising your hand. 21 MR. ROSS: And does our motion include 22 both walls? 23 CHAIRMAN CHESNEY: Yes. Yes. 24 MR. MAYS: And Mays Park. 25 CHAIRMAN CHESNEY: And Mays Park.</p>

<p style="text-align: right;">Page 101</p> <p>1 MS. WHYTE: And the other wall -- one</p> <p>2 wall or two?</p> <p>3 CHAIRMAN CHESNEY: Two walls.</p> <p>4 MS. WHYTE: Two walls. Perfect.</p> <p>5 (All board members signify in the</p> <p>6 affirmative.)</p> <p>7 MS. WHYTE: And we'll need to do an</p> <p>8 amendment then on the contract?</p> <p>9 MS. McCORMICK: To the contract, yeah.</p> <p>10 I'll send you an email.</p> <p>11 MS. WHYTE: Okay.</p> <p>12 CHAIRMAN CHESNEY: And we'll just leave</p> <p>13 -- since you don't have what you're going to</p> <p>14 use, but the maximum price is the contract</p> <p>15 amounts that are in here. So the dry river or</p> <p>16 whatever it's called will come out of the</p> <p>17 front entrance. Yeah, I could tell that was</p> <p>18 your --</p> <p>19 MS. WHYTE: That was my favorite. I</p> <p>20 really liked that.</p> <p>21 CHAIRMAN CHESNEY: And you'll try to get</p> <p>22 by next meeting a discussion with your boss?</p> <p>23 MR. KOVACIK: Yes. Yes. Absolutely.</p> <p>24 CHAIRMAN CHESNEY: So I meant to ask you</p> <p>25 Andy, so -- and we've all commented -- do we</p>	<p style="text-align: right;">Agenda Page 37 Page 103</p> <p>1 back from Mr. Lyon from Hillsborough County</p> <p>2 about --</p> <p>3 MS. McCORMICK: I have not. I will</p> <p>4 check with him tomorrow, though, and if I do</p> <p>5 hear, because I know that they're scheduled --</p> <p>6 they bring this to the board of county</p> <p>7 commissioners, they were planning on it the</p> <p>8 beginning of January -- I'm thinking it was</p> <p>9 January 6th was the date, but that doesn't</p> <p>10 make sense because that would be Friday.</p> <p>11 So I'll check with him tomorrow, and</p> <p>12 I'll email the board members about that.</p> <p>13 CHAIRMAN CHESNEY: Okay. Any further</p> <p>14 supervisor comments?</p> <p>15 (No response.)</p> <p>16 CHAIRMAN CHESNEY: Motion to adjourn.</p> <p>17 MR. ROSS: So move.</p> <p>18 CHAIRMAN CHESNEY: Duly noted.</p> <p>19 MR. MILLS: Second.</p> <p>20 CHAIRMAN CHESNEY: All in favor raise</p> <p>21 your hand.</p> <p>22 (All board members signify in the</p> <p>23 affirmative.)</p> <p>24 CHAIRMAN CHESNEY: Thank you guys.</p> <p>25 (At 5:40 p.m., the meeting adjourned.)</p>
<p style="text-align: right;">Page 102</p> <p>1 have any people interested being CDD board</p> <p>2 members yet?</p> <p>3 MR. MENDENHALL: I have not received any</p> <p>4 expressions yet via email. I'm assuming it</p> <p>5 would be an email.</p> <p>6 CHAIRMAN CHESNEY: Except for Bob.</p> <p>7 MR. MENDENHALL: Well, except for Bob,</p> <p>8 of course.</p> <p>9 MR. BARRETT: Well, Bob just came out in</p> <p>10 yesterday.</p> <p>11 MR. MENDENHALL: Okay.</p> <p>12 CHAIRMAN CHESNEY: Okay. And we gave</p> <p>13 them until next board meeting?</p> <p>14 MR. MENDENHALL: Uh-huh. Yep.</p> <p>15 CHAIRMAN CHESNEY: Or at least five</p> <p>16 weeks before --</p> <p>17 MR. MENDENHALL: Yeah.</p> <p>18 CHAIRMAN CHESNEY: Okay.</p> <p>19 MR. MENDENHALL: But you guys are going</p> <p>20 to discuss it at the next board meeting.</p> <p>21 CHAIRMAN CHESNEY: All right. Further</p> <p>22 -- anything further? I don't have I have</p> <p>23 anything to add.</p> <p>24 Supervisor comments. Mr. Lewis.</p> <p>25 MR. LEWIS: Did you receive an email</p>	<p style="text-align: right;">Greg Chesney, Chairman</p>

3B.

**Westchase
Community Development District**

*Financial Report
December 31, 2016*

Prepared by



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	Pages 1 - 4
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund(s)	Pages 5 - 17
Debt Service Fund(s)	Pages 18 - 21
Uninsurable Asset Fund	Page 22
Notes to the Financial Statements	Pages 23-25

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule(s)	Pages 26 - 27
Cash and Investment Report	Page 28

**Westchase
Community Development District**

Financial Statements

(Unaudited)

December 31, 2016

Balance Sheet
December 31, 2016

ACCOUNT DESCRIPTION	GENERAL FUND (001)	GENERAL FUND - HARBOR LINKS (002)	GENERAL FUND - THE ENCLAVE (003)	GENERAL FUND - SAVILLE ROW (004)	GENERAL FUND - COMMERCIAL ROAD (005)	GENERAL FUND - RADCLIFFE (008)	GENERAL FUND - THE GREENS (102)	GENERAL FUND - STONEBRIDG E (103)	GENERAL FUND - WEST PARK VILLAGE (323,4,5A,6) (104)	GENERAL FUND - WEST PARK VILLAGE (324-C5) (105)	GENERAL FUND - VINEYARDS (106)
ASSETS											
Cash - Checking Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	294	-	-	-	-	-	-	-	-	-	-
Assessments Receivable	994	-	-	-	-	-	-	703	-	-	-
Allow-Doubtful Collections	(497)	-	-	-	-	-	-	(351)	-	-	-
Due From Other Funds	3,778,066	167,584	25,777	38,650	15,913	858	507,889	54,359	153,068	20,039	175,305
Investments:											
Certificates of Deposit - 9 Months	-	-	-	-	-	-	-	-	-	-	-
Certificates of Deposit - 12 Months	-	-	-	-	-	-	-	-	-	-	-
Certificates of Deposit - 24 Months	-	-	-	-	-	-	-	-	-	-	-
Certificates of Deposit - 36 Months	-	-	-	-	-	-	-	-	-	-	-
Money Market Account	-	-	-	-	-	-	-	-	-	-	-
Interest Account	-	-	-	-	-	-	-	-	-	-	-
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-
Reserve Fund	-	-	-	-	-	-	-	-	-	-	-
Revenue Fund	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	8,163	-	-	-	-	-	-	-	-	-	-
Deposits	6,403	3,630	7,600	20	-	-	8,425	800	18,600	-	-
TOTAL ASSETS	\$ 3,793,423	\$ 171,214	\$ 33,377	\$ 38,670	\$ 15,913	\$ 858	\$ 516,314	\$ 55,511	\$ 171,668	\$ 20,039	\$ 175,305

Balance Sheet
December 31, 2016

ACCOUNT DESCRIPTION	GENERAL FUND (001)	GENERAL FUND - HARBOR LINKS (002)	GENERAL FUND - THE ENCLAVE (003)	GENERAL FUND - SAVILLE ROW (004)	GENERAL FUND - COMMERCIAL ROAD (005)	GENERAL FUND - RADCLIFFE (008)	GENERAL FUND - THE GREENS (102)	GENERAL FUND - STONEBRIDG E (103)	GENERAL FUND - WEST PARK VILLAGE (323,4,5A,6) (104)	GENERAL FUND - WEST PARK VILLAGE (324-C5) (105)	GENERAL FUND - VINEYARDS (106)
LIABILITIES											
Accounts Payable	\$ 118,431	\$ 2,958	\$ 1,393	\$ 142	\$ -	\$ -	\$ 18,007	\$ 564	\$ 6,238	\$ 357	\$ 4,112
Accrued Expenses	139,347	-	-	-	-	-	13,279	-	-	330	-
Sales Tax Payable	37	9	-	-	-	-	-	-	-	-	-
Deferred Revenue	497	-	-	-	-	-	-	351	-	-	-
Due To Other Funds	-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	258,312	2,967	1,393	142	-	-	31,286	915	6,238	687	4,112
FUND BALANCES											
Nonspendable:											
Prepaid Items	8,163	-	-	-	-	-	-	-	-	-	-
Deposits	6,403	3,630	7,600	20	-	-	8,425	800	18,600	-	-
Restricted for:											
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Special Revenue	-	-	-	-	-	-	322,974	37,438	85,070	10,816	98,116
Assigned to:											
Operating Reserves	692,291	3,466	4,372	2,893	17	-	64,469	2,571	24,965	1,330	6,636
Reserves - Erosion Control	60,000	-	-	-	-	-	-	-	-	-	-
Reserves - Roadways	502,031	30,546	-	3,686	4,647	-	89,160	13,787	36,795	7,206	66,441
Unassigned:	2,266,223	130,605	20,012	31,929	11,249	858	-	-	-	-	-
TOTAL FUND BALANCES	\$ 3,535,111	\$ 168,247	\$ 31,984	\$ 38,528	\$ 15,913	\$ 858	\$ 485,028	\$ 54,596	\$ 165,430	\$ 19,352	\$ 171,193
TOTAL LIABILITIES & FUND BALANCES	\$ 3,793,423	\$ 171,214	\$ 33,377	\$ 38,670	\$ 15,913	\$ 858	\$ 516,314	\$ 55,511	\$ 171,668	\$ 20,039	\$ 175,305

Balance Sheet
December 31, 2016

ACCOUNT DESCRIPTION	SERIES 2000 DEBT SERVICE FUND	SERIES 2007-1 DEBT SERVICE FUND	SERIES 2007-2 DEBT SERVICE FUND	SERIES 2007-3 DEBT SERVICE FUND	WESTCHASE UNINSURABLE ASSETS FUND	CLEARING FUND	TOTAL
ASSETS							
Cash - Checking Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,643,585	\$ 3,643,585
Accounts Receivable	-	-	-	-	-	-	294
Assessments Receivable	-	576	-	-	-	-	2,273
Allow-Doubtful Collections	-	(288)	-	-	-	-	(1,136)
Due From Other Funds	139,097	166,271	245,450	406,504	-	-	5,894,830
Investments:							
Certificates of Deposit - 9 Months	-	-	-	-	-	336,512	336,512
Certificates of Deposit - 12 Months	-	-	-	-	270,396	675,969	946,365
Certificates of Deposit - 24 Months	-	-	-	-	411,180	922,420	1,333,600
Certificates of Deposit - 36 Months	-	-	-	-	-	104,326	104,326
Money Market Account	-	-	-	-	-	212,016	212,016
Interest Account	-	20,206	-	-	-	-	20,206
Prepayment Account	11,000	-	-	-	-	-	11,000
Reserve Fund	58,500	-	-	-	-	-	58,500
Revenue Fund	44,518	43,172	73,000	119,469	-	-	280,159
Prepaid Items	-	-	-	-	-	-	8,163
Deposits	-	-	-	-	-	-	45,478
TOTAL ASSETS	\$ 253,115	\$ 229,937	\$ 318,450	\$ 525,973	\$ 681,576	\$ 5,894,828	\$ 12,896,171

Balance Sheet
December 31, 2016

ACCOUNT DESCRIPTION	SERIES 2000 DEBT SERVICE FUND	SERIES 2007-1 DEBT SERVICE FUND	SERIES 2007-2 DEBT SERVICE FUND	SERIES 2007-3 DEBT SERVICE FUND	WESTCHASE UNINSURABLE ASSETS FUND	CLEARING FUND	TOTAL
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,202
Accrued Expenses	-	200	200	200	-	-	153,556
Sales Tax Payable	-	-	-	-	-	-	46
Deferred Revenue	-	288	-	-	-	-	1,136
Due To Other Funds	-	-	-	-	-	5,894,828	5,894,828
TOTAL LIABILITIES	-	488	200	200	-	5,894,828	6,201,768
FUND BALANCES							
Nonspendable:							
Prepaid Items	-	-	-	-	-	-	8,163
Deposits	-	-	-	-	-	-	45,478
Restricted for:							
Debt Service	253,115	229,449	318,250	525,773	-	-	1,326,587
Capital Projects	-	-	-	-	681,576	-	681,576
Special Revenue	-	-	-	-	-	-	554,414
Assigned to:							
Operating Reserves	-	-	-	-	-	-	803,010
Reserves - Erosion Control	-	-	-	-	-	-	60,000
Reserves - Roadways	-	-	-	-	-	-	754,299
Unassigned:							
	-	-	-	-	-	-	2,460,876
TOTAL FUND BALANCES	\$ 253,115	\$ 229,449	\$ 318,250	\$ 525,773	\$ 681,576	\$ -	\$ 6,694,403
TOTAL LIABILITIES & FUND BALANCES	\$ 253,115	\$ 229,937	\$ 318,450	\$ 525,973	\$ 681,576	\$ 5,894,828	\$ 12,896,171

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 308	\$ 1,163	\$ 7,000	16.61%
Special Assmnts- Tax Collector	1,474,478	2,347,312	2,740,531	85.65%
Special Assmnts- Discounts	(58,782)	(93,950)	(109,621)	85.70%
Other Miscellaneous Revenues	-	6,750	-	0.00%
Gate Bar Code/Remotes	328	595	-	0.00%
Pavilion Rental	211	1,545	-	0.00%
TOTAL REVENUES	1,416,543	2,263,415	2,637,910	85.80%
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	1,000	3,000	13,000	23.08%
FICA Taxes	77	230	995	23.12%
ProfServ-Engineering	3,853	6,526	36,000	18.13%
ProfServ-Legal Services	14,287	22,519	90,000	25.02%
ProfServ-Mgmt Consulting Serv	-	26,211	104,843	25.00%
ProfServ-Recording Secretary	1,543	2,605	11,000	23.68%
Auditing Services	-	-	7,500	0.00%
Postage and Freight	121	483	1,200	40.25%
Insurance - General Liability	-	35,803	37,624	95.16%
Printing and Binding	5	5	1,200	0.42%
Legal Advertising	-	393	3,000	13.10%
Misc-Assessmnt Collection Cost	28,314	45,067	54,811	82.22%
Misc-Credit Card Fees	13	24	220	10.91%
Misc-Contingency	-	-	100	0.00%
Office Supplies	-	100	550	18.18%
Annual District Filing Fee	-	175	175	100.00%
Total Administration	46,428	143,141	362,218	39.52%
<u>Flood Control/Stormwater Mgmt</u>				
Contracts-Lake and Wetland	7,500	22,500	90,000	25.00%
Contracts-Fountain	170	255	4,300	5.93%
R&M-Aquascaping	-	2,750	20,000	13.75%
R&M-Drainage	20,950	20,950	28,000	74.82%
R&M-Fountain	500	500	3,000	16.67%
Total Flood Control/Stormwater Mgmt	29,120	46,955	145,300	32.32%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Right of Way</u>				
Payroll-Salaries	14,573	43,458	178,145	24.39%
Payroll-Benefits	7,245	21,261	67,500	31.50%
Payroll - Overtime	1,354	5,381	17,500	30.75%
Payroll - Bonus	5,197	33,652	12,000	280.43%
FICA Taxes	2,338	7,534	15,885	47.43%
Contracts-Police	14,465	33,379	180,000	18.54%
Contracts-Other Services	1,550	4,650	19,560	23.77%
Contracts-Landscape	43,801	131,402	525,608	25.00%
Contracts-Mulch	73,796	73,796	147,592	50.00%
Contracts-Plant Replacement	4,413	13,239	52,959	25.00%
Contracts-Road Cleaning	1,392	1,392	8,351	16.67%
Contracts-Security Alarms	53	160	641	24.96%
Contracts-Pest Control	-	144	576	25.00%
Fuel, Gasoline and Oil	2,027	2,077	14,000	14.84%
Communication - Teleph - Field	1,942	2,471	6,000	41.18%
Utility - General	4,125	6,454	32,000	20.17%
Utility - Reclaimed Water	1,048	2,370	9,500	24.95%
Insurance - General Liability	-	3,427	3,601	95.17%
R&M-General	2,654	4,256	58,100	7.33%
R&M-Equipment	268	4,656	20,000	23.28%
R&M-Grounds	20,184	27,250	145,000	18.79%
R&M-Irrigation	2,872	2,872	25,000	11.49%
R&M-Sidewalks	-	-	17,000	0.00%
R&M-Signage	1,680	1,680	6,000	28.00%
R&M-Walls and Signage	10,489	26,313	68,000	38.70%
Misc-Holiday Decor	1,607	1,607	5,000	32.14%
Misc-Taxes (Streetlights)	-	16,015	28,724	55.75%
Misc-Contingency	3,192	3,192	5,004	63.79%
Office Supplies	70	70	11,500	0.61%
Cleaning Services	104	580	1,680	34.52%
Op Supplies - General	-	59	4,996	1.18%
Op Supplies - Uniforms	236	236	600	39.33%
Supplies - Misc.	74	74	600	12.33%
Subscriptions and Memberships	-	-	400	0.00%
Conference and Seminars	-	-	1,000	0.00%
Total Right of Way	222,749	475,107	1,690,022	28.11%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Common Area</u>				
R&M-General	76	112	17,000	0.66%
R&M-Boardwalks	-	-	700	0.00%
R&M-Brick Pavers	-	-	1,200	0.00%
R&M-Grounds	-	-	1,500	0.00%
R&M-Signage	-	-	1,400	0.00%
R&M-Walls and Signage	-	-	900	0.00%
Misc-Internet Services	-	-	5,400	0.00%
Impr - Park	372,331	472,885	412,270	114.70%
Total Common Area	<u>372,407</u>	<u>472,997</u>	<u>440,370</u>	<u>107.41%</u>
TOTAL EXPENDITURES	670,704	1,138,200	2,637,910	43.15%
Excess (deficiency) of revenues Over (under) expenditures	<u>745,839</u>	<u>1,125,215</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balance	<u>\$ 745,839</u>	<u>\$ 1,125,215</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		2,409,895	2,409,895	
FUND BALANCE, ENDING		<u>\$ 3,535,110</u>	<u>\$ 2,409,895</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 14	\$ 41	\$ 125	32.80%
Special Assmnts- Tax Collector	35,727	56,876	66,403	85.65%
Special Assmnts- Discounts	(2,568)	(4,104)	(4,789)	85.70%
Capital Improvement	28,687	45,668	53,319	85.65%
Gate Bar Code/Remotes	(9)	24	-	0.00%
TOTAL REVENUES	61,851	98,505	115,058	85.61%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	1,237	1,969	2,394	82.25%
Misc-Credit Card Fees	-	1	15	6.67%
Total Administration	1,237	1,970	2,409	81.78%
<u>Right of Way</u>				
Communication - Teleph - Field	350	972	3,500	27.77%
Electricity - Streetlighting	-	-	8,585	0.00%
Insurance - General Liability	-	1,522	1,599	95.18%
R&M-General	246	246	19,700	1.25%
R&M-Gate	12,583	12,968	6,340	204.54%
R&M-Streetlights	1,188	1,188	2,600	45.69%
1st Quarter Operating Reserves	-	-	1,733	0.00%
Reserve - Roadways	-	-	15,273	0.00%
Total Right of Way	14,367	16,896	59,330	28.48%
TOTAL EXPENDITURES	15,604	18,866	61,739	30.56%
Excess (deficiency) of revenues Over (under) expenditures	46,247	79,639	53,319	149.36%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	-	-	53,319	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	53,319	0.00%
Net change in fund balance	\$ 46,247	\$ 79,639	\$ 53,319	149.36%
FUND BALANCE, BEGINNING (OCT 1, 2016)		91,051	91,051	
FUND BALANCE, ENDING		\$ 170,690	\$ 144,370	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 3	\$ 8	\$ 40	20.00%
Special Assmnts- Tax Collector	9,778	15,566	18,174	85.65%
Special Assmnts- Discounts	(390)	(623)	(727)	85.69%
TOTAL REVENUES	9,391	14,951	17,487	85.50%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	188	299	363	82.37%
Total Administration	188	299	363	82.37%
<u>Right of Way</u>				
R&M-Streetlights	2,786	5,571	17,124	32.53%
Total Right of Way	2,786	5,571	17,124	32.53%
TOTAL EXPENDITURES	2,974	5,870	17,487	33.57%
Excess (deficiency) of revenues Over (under) expenditures	6,417	9,081	-	0.00%
Net change in fund balance	<u>\$ 6,417</u>	<u>\$ 9,081</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		22,903	22,903	
FUND BALANCE, ENDING		<u>\$ 31,984</u>	<u>\$ 22,903</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 3	\$ 10	\$ 42	23.81%
Special Assmnts- Tax Collector	7,496	11,934	13,932	85.66%
Special Assmnts- Discounts	(299)	(477)	(557)	85.64%
Gate Bar Code/Remotes	-	33	-	0.00%
TOTAL REVENUES	7,200	11,500	13,417	85.71%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	144	229	279	82.08%
Misc-Credit Card Fees	-	1	5	20.00%
Total Administration	144	230	284	80.99%
<u>Right of Way</u>				
Communication - Teleph - Field	117	351	1,400	25.07%
Insurance - General Liability	-	406	427	95.08%
R&M-General	-	-	1,500	0.00%
R&M-Gate	-	-	2,938	0.00%
R&M-Streetlights	50	99	500	19.80%
Misc-Contingency	-	-	4,525	0.00%
Reserve - Roadways	-	-	1,843	0.00%
Total Right of Way	167	856	13,133	6.52%
TOTAL EXPENDITURES	311	1,086	13,417	8.09%
Excess (deficiency) of revenues Over (under) expenditures	6,889	10,414	-	0.00%
Net change in fund balance	<u>\$ 6,889</u>	<u>\$ 10,414</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		28,114	28,114	
FUND BALANCE, ENDING		<u>\$ 38,528</u>	<u>\$ 28,114</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 1	\$ 5	\$ 10	50.00%
Special Assmnts- Tax Collector	3,743	5,958	6,956	85.65%
Special Assmnts- Discounts	(149)	(239)	(278)	85.97%
TOTAL REVENUES	3,595	5,724	6,688	85.59%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	72	115	139	82.73%
Total Administration	72	115	139	82.73%
<u>Right of Way</u>				
R&M-General	-	-	5,000	0.00%
Reserve - Roadways	-	-	1,549	0.00%
Total Right of Way	-	-	6,549	0.00%
TOTAL EXPENDITURES	72	115	6,688	1.72%
Excess (deficiency) of revenues Over (under) expenditures	3,523	5,609	-	0.00%
Net change in fund balance	<u>\$ 3,523</u>	<u>\$ 5,609</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		10,304	10,304	
FUND BALANCE, ENDING		<u>\$ 15,913</u>	<u>\$ 10,304</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 1	\$ -	\$ -	0.00%
Special Assmnts- Tax Collector	572	911	1,064	85.62%
Special Assmnts- Discounts	(23)	(36)	(43)	83.72%
TOTAL REVENUES	550	875	1,021	85.70%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	11	17	21	80.95%
Total Administration	11	17	21	80.95%
<u>Right of Way</u>				
R&M-General	-	-	1,000	0.00%
Total Right of Way	-	-	1,000	0.00%
TOTAL EXPENDITURES	11	17	1,021	1.67%
Excess (deficiency) of revenues Over (under) expenditures	539	858	-	0.00%
Net change in fund balance	<u>\$ 539</u>	<u>\$ 858</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		-	-	
FUND BALANCE, ENDING		<u>\$ 858</u>	<u>\$ -</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 40	\$ 131	\$ 800	16.38%
Special Assmnts- Tax Collector	165,385	263,286	307,392	85.65%
Special Assmnts- Discounts	(6,593)	(10,538)	(12,296)	85.70%
Gate Bar Code/Remotes	145	857	-	0.00%
TOTAL REVENUES	158,977	253,736	295,896	85.75%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	3,176	5,055	6,148	82.22%
Misc-Credit Card Fees	5	31	20	155.00%
Total Administration	3,181	5,086	6,168	82.46%
<u>Right of Way</u>				
Contracts-Security Services	26,476	39,815	154,000	25.85%
Contracts-Pest Control	40	60	240	25.00%
Communication - Teleph - Field	338	508	4,000	12.70%
Insurance - General Liability	-	777	816	95.22%
R&M-General	21,308	24,725	21,760	113.63%
R&M-Gate	3,170	5,269	16,800	31.36%
R&M-Streetlights	6,028	14,101	48,000	29.38%
Reserve - Roadways	-	-	44,112	0.00%
Total Right of Way	57,360	85,255	289,728	29.43%
TOTAL EXPENDITURES	60,541	90,341	295,896	30.53%
Excess (deficiency) of revenues Over (under) expenditures	98,436	163,395	-	0.00%
Net change in fund balance	<u>\$ 98,436</u>	<u>\$ 163,395</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		321,643	321,643	
FUND BALANCE, ENDING		<u>\$ 485,038</u>	<u>\$ 321,643</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 4	\$ 17	\$ 80	21.25%
Special Assmnts- Tax Collector	12,477	19,864	23,191	85.65%
Special Assmnts- Discounts	(497)	(795)	(928)	85.67%
Gate Bar Code/Remotes	-	37	-	0.00%
TOTAL REVENUES	11,984	19,123	22,343	85.59%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	240	381	464	82.11%
Misc-Credit Card Fees	-	2	5	40.00%
Total Administration	240	383	469	81.66%
<u>Right of Way</u>				
Communication - Teleph - Field	117	351	1,400	25.07%
Insurance - General Liability	-	316	332	95.18%
R&M-General	-	-	1,000	0.00%
R&M-Gate	145	447	3,800	11.76%
R&M-Streetlights	455	1,359	5,596	24.29%
Misc-Contingency	-	-	6,640	0.00%
Reserve - Roadways	-	-	3,106	0.00%
Total Right of Way	717	2,473	21,874	11.31%
TOTAL EXPENDITURES	957	2,856	22,343	12.78%
Excess (deficiency) of revenues Over (under) expenditures	11,027	16,267	-	0.00%
Net change in fund balance	<u>\$ 11,027</u>	<u>\$ 16,267</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		38,329	38,329	
FUND BALANCE, ENDING		<u>\$ 54,596</u>	<u>\$ 38,329</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 13	\$ 41	\$ 300	13.67%
Special Assmnts- Tax Collector	61,337	97,646	114,004	85.65%
Special Assmnts- Discounts	(2,445)	(3,908)	(4,560)	85.70%
TOTAL REVENUES	58,905	93,779	109,744	85.45%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	1,178	1,875	2,280	82.24%
Total Administration	1,178	1,875	2,280	82.24%
<u>Right of Way</u>				
R&M-Streetlights	10,780	28,551	95,199	29.99%
Reserve - Roadways	-	-	12,265	0.00%
Total Right of Way	10,780	28,551	107,464	26.57%
TOTAL EXPENDITURES	11,958	30,426	109,744	27.72%
Excess (deficiency) of revenues Over (under) expenditures	46,947	63,353	-	0.00%
Net change in fund balance	<u>\$ 46,947</u>	<u>\$ 63,353</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		102,077	102,077	
FUND BALANCE, ENDING		<u>\$ 165,430</u>	<u>\$ 102,077</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 2	\$ 4	\$ 25	16.00%
Special Assmnts- Tax Collector	4,222	6,721	7,847	85.65%
Special Assmnts- Discounts	(168)	(268)	(314)	85.35%
TOTAL REVENUES	4,056	6,457	7,558	85.43%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	81	129	157	82.17%
Total Administration	81	129	157	82.17%
<u>Right of Way</u>				
R&M-Streetlights	740	1,506	4,999	30.13%
Reserve - Roadways	-	-	2,402	0.00%
Total Right of Way	740	1,506	7,401	20.35%
TOTAL EXPENDITURES	821	1,635	7,558	21.63%
Excess (deficiency) of revenues Over (under) expenditures	3,235	4,822	-	0.00%
Net change in fund balance	<u>\$ 3,235</u>	<u>\$ 4,822</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		14,530	14,530	
FUND BALANCE, ENDING		<u>\$ 19,352</u>	<u>\$ 14,530</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 12	\$ 36	\$ 150	24.00%
Special Assmnts- Tax Collector	20,050	31,919	37,266	85.65%
Special Assmnts- Discounts	(799)	(1,278)	(1,491)	85.71%
Gate Bar Code/Remotes	-	136	-	0.00%
TOTAL REVENUES	19,263	30,813	35,925	85.77%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	385	613	745	82.28%
Misc-Credit Card Fees	-	3	25	12.00%
Total Administration	385	616	770	80.00%
<u>Right of Way</u>				
Communication - Teleph - Field	66	345	850	40.59%
Insurance - General Liability	-	317	333	95.20%
R&M-General	-	-	4,701	0.00%
R&M-Drainage	-	-	3,000	0.00%
R&M-Gate	3,561	4,151	5,000	83.02%
Misc-Internet Services	-	-	1,272	0.00%
Misc-Contingency	-	-	10,026	0.00%
Reserve - Roadways	-	-	9,973	0.00%
Total Right of Way	3,627	4,813	35,155	13.69%
TOTAL EXPENDITURES	4,012	5,429	35,925	15.11%
Excess (deficiency) of revenues Over (under) expenditures	15,251	25,384	-	0.00%
Net change in fund balance	<u>\$ 15,251</u>	<u>\$ 25,384</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		145,809	145,809	
FUND BALANCE, ENDING		<u>\$ 171,193</u>	<u>\$ 145,809</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 11	\$ 34	\$ -	0.00%
Special Assmnts- Tax Collector	94,639	150,661	175,900	85.65%
Special Assmnts- Discounts	(3,773)	(6,030)	(7,036)	85.70%
TOTAL REVENUES	90,877	144,665	168,864	85.67%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Dissemination Agent	-	-	1,000	0.00%
ProfServ-Trustee Fees	-	3,717	3,233	114.97%
Misc-Assessmnt Collection Cost	1,817	2,893	3,518	82.23%
Total Administration	1,817	6,610	7,751	85.28%
<u>Debt Service</u>				
Principal Debt Retirement	-	-	110,000	0.00%
Interest Expense	-	20,768	41,535	50.00%
Total Debt Service	-	20,768	151,535	13.71%
TOTAL EXPENDITURES	1,817	27,378	159,286	17.19%
Excess (deficiency) of revenues				
Over (under) expenditures	89,060	117,287	9,578	1224.55%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	-	-	9,578	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	9,578	0.00%
Net change in fund balance	\$ 89,060	\$ 117,287	\$ 9,578	1224.55%
FUND BALANCE, BEGINNING (OCT 1, 2016)		135,828	135,828	
FUND BALANCE, ENDING		\$ 253,115	\$ 145,406	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 4	\$ 11	\$ -	0.00%
Special Assmnts- Tax Collector	112,986	179,868	210,000	85.65%
Special Assmnts- Discounts	(4,504)	(7,199)	(8,400)	85.70%
TOTAL REVENUES	108,486	172,680	201,600	85.65%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Arbitrage Rebate	-	-	200	0.00%
ProfServ-Dissemination Agent	-	-	333	0.00%
ProfServ-Trustee Fees	4,337	4,337	4,337	100.00%
Misc-Assessmnt Collection Cost	2,170	3,453	4,200	82.21%
Total Administration	6,507	7,790	9,070	85.89%
<u>Debt Service</u>				
Principal Debt Retirement	-	-	245,000	0.00%
Interest Expense	-	4,900	9,800	50.00%
Total Debt Service	-	4,900	254,800	1.92%
TOTAL EXPENDITURES	6,507	12,690	263,870	4.81%
Excess (deficiency) of revenues Over (under) expenditures	101,979	159,990	(62,270)	-256.93%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	-	-	(62,270)	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	(62,270)	0.00%
Net change in fund balance	\$ 101,979	\$ 159,990	\$ (62,270)	-256.93%
FUND BALANCE, BEGINNING (OCT 1, 2016)		69,459	69,459	
FUND BALANCE, ENDING		\$ 229,449	\$ 7,189	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 6	\$ 21	\$ -	0.00%
Special Assmnts- Tax Collector	165,525	263,510	307,653	85.65%
Special Assmnts- Discounts	(6,599)	(10,547)	(12,306)	85.71%
TOTAL REVENUES	158,932	252,984	295,347	85.66%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Arbitrage Rebate	-	-	200	0.00%
ProfServ-Dissemination Agent	-	-	333	0.00%
ProfServ-Trustee Fees	4,337	4,337	4,337	100.00%
Misc-Assessmnt Collection Cost	3,179	5,059	6,153	82.22%
Total Administration	7,516	9,396	11,023	85.24%
<u>Debt Service</u>				
Principal Debt Retirement	-	-	260,000	0.00%
Interest Expense	-	10,600	21,200	50.00%
Total Debt Service	-	10,600	281,200	3.77%
TOTAL EXPENDITURES	7,516	19,996	292,223	6.84%
Excess (deficiency) of revenues				
Over (under) expenditures	151,416	232,988	3,124	7458.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	-	-	3,124	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	3,124	0.00%
Net change in fund balance	\$ 151,416	\$ 232,988	\$ 3,124	7458.00%
FUND BALANCE, BEGINNING (OCT 1, 2016)		85,262	85,262	
FUND BALANCE, ENDING		\$ 318,250	\$ 88,386	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 10	\$ 38	\$ -	0.00%
Special Assmnts- Tax Collector	272,250	433,412	506,017	85.65%
Special Assmnts- Discounts	(10,854)	(17,347)	(20,241)	85.70%
TOTAL REVENUES	261,406	416,103	485,776	85.66%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Arbitrage Rebate	-	-	200	0.00%
ProfServ-Dissemination Agent	-	-	333	0.00%
ProfServ-Trustee Fees	4,337	4,337	4,337	100.00%
Misc-Assessmnt Collection Cost	5,228	8,322	10,120	82.23%
Total Administration	9,565	12,659	14,990	84.45%
<u>Debt Service</u>				
Principal Debt Retirement	-	-	400,000	0.00%
Interest Expense	-	36,231	72,463	50.00%
Total Debt Service	-	36,231	472,463	7.67%
TOTAL EXPENDITURES	9,565	48,890	487,453	10.03%
Excess (deficiency) of revenues Over (under) expenditures	251,841	367,213	(1,677)	-21897.02%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	-	-	(1,677)	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	(1,677)	0.00%
Net change in fund balance	\$ 251,841	\$ 367,213	\$ (1,677)	-21897.02%
FUND BALANCE, BEGINNING (OCT 1, 2016)		158,560	158,560	
FUND BALANCE, ENDING		\$ 525,773	\$ 156,883	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2016

ACCOUNT DESCRIPTION	DEC-16 ACTUAL	YEAR TO DATE ACTUAL	ANNUAL ADOPTED BUDGET	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 210	\$ 736	\$ -	0.00%
TOTAL REVENUES	210	736	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	210	736	-	0.00%
Net change in fund balance	<u>\$ 210</u>	<u>\$ 736</u>	<u>\$ -</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2016)		680,840	-	
FUND BALANCE, ENDING		<u>\$ 681,576</u>	<u>\$ -</u>	

Notes to the Financial Statements

December 31, 2016

Financial Overview / Highlights

- ▶ General Fund Revenues - Interest investments earnings from the Money Market Account and Certificates of Deposit; Pavilion Rentals and Gate
- ▶ Total revenues for General fund 001 are apporximarely 86% compared to adopted budget.
- ▶ Total expenditures for General Fund 001 are at approximately 43% compared to adopted budget.

Variance Analysis

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
Balance Sheet				
Accounts receivable	\$2,736			001- Over payment of wages \$294
Assessment receivable	\$1,697			2015-02016 delinquent Assessment.
Allow-Doughtful collection	\$848			2015 delinquent Assessment.
Pre- Paid	\$8,163			Workers Comp. bill for FY17.
Revenues - Fund 001				
Other Misc Revenue	\$6,750	-		Accident Reimb \$5,600. Geico Reimb \$483.
Expenditures - Fund 001				
<u>Administrative</u>				
Insurance - General Liability	\$35,803	\$37,624	95%	Public Risk Insurance, paid in full for year.
Postage and Freight	\$483	\$1,200	40%	Postage through December 2016.
Annual District Filing Fee	\$175	\$175	100%	Yearly filing fee paid at the beginning of the year.
<u>Flood Control/Stormwater Mgmt</u>				
Contracts-Fountain	\$255	\$4,300	6%	QT Fountain Cleaning \$255.
R&M-Drainage	\$20,950	\$28,000	75%	Drainage of Canal for Springrose \$20,950.
<u>Rights of Way</u>				
Payroll-Bonus	\$28,455	\$12,000	237%	Payroll Bonuses.
Contracts-Other Services	\$4,650	\$19,560	24%	budget not based on monthly fee \$1,550 per month
Contracts-Plant Replacement	\$17,653	\$52,959	33%	The Davey Tree Expert, Semi-annuals.
Contracts-Road Cleaning	\$1,392	\$8,351	17%	USA Services bimonthly amount is \$1,390.
Communication - Teleph - Field	\$2,471	\$6,000	41%	Telephone expense through December.
R&M-Equipment	\$4,656	\$20,000	23%	Tractor Repairs \$4,388.
R&M-Walls and Signage	\$26,313	\$68,000	39%	Common area wall pressure washing. Wall repair \$16,800.

Notes to the Financial Statements

December 31, 2016

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
Misc-Taxes (Streetlights)	\$16,232	\$28,724	57%	Doug Belden Tax Collector.
Misc-Contingency	\$3,192	\$5,004	64%	Anniversaty party supplies.
Op Supplies - Uniforms	\$236	\$600	39%	Staff Uniforms.
Expenditures - Fund 002 Harbor Links				
Insurance - General Liability	\$1,522	\$1,599	95%	Public Risk Insurance, paid in full for year.
R&M-Gate	\$12,968	\$6,340	205%	3 Gate Opener/phone repair \$10,835.
R&M-Streetlights	\$1,188	\$2,600	46%	Expenses through December 31, 2016.
Expenditures - Fund 004 Saville Row				
<u>Rights of Way</u>				
Insurance - General Liability	\$406	\$427	95%	Public Risk Insurance, paid in full for year.
Expenditures - Fund 102 The Greens				
<u>Administrative</u>				
Misc-Credit Card Fees	\$31	\$20	155%	Fees for credit card purchases for gate bar code/remotes.
<u>Rights of Way</u>				
Contracts-Security Services	\$39,708	\$154,000	26%	Security staffing through December 2016.
Contracts-Pest Control	\$60	\$240	25%	Monthly pest control by Hughes Exterminators.
Insurance - General Liability	\$777	\$816	95%	Public Risk Insurance, paid in full for year.
R&M-General	\$24,725	\$21,760	114%	Greens Sidewalk repairs \$17,890
R&M-Gate	\$5,269	\$16,800	31%	Greens gate remotes & Gate repairs.
R&M-Streetlights	\$14,104	\$48,000	29%	Expenses through December 31, 2016.
Expenditures - Fund 103 Stonebridge				
<u>Administrative</u>				
Misc-Credit Card Fees	\$2	\$5	40%	Fees for credit card purchases for gate bar code/remotes.
<u>Rights of Way</u>				
Insurance - General Liability	\$316	\$332	95%	Expenses through December 31, 2016.

Notes to the Financial Statements

December 31, 2016

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
Expenditures - Fund 104 West Park Village				
<u>Rights of Way</u>				
R&M-Streetlights	\$28,551	\$95,199	30%	Expenses through December 31, 2016.
Expenditures - Fund 106 Vineyards				
<u>Rights of Way</u>				
Communication - Teleph- Field	\$345	\$850	41%	Verizon through December 2016.
Insurance - General Liability	\$317	\$333	95%	Public Risk Insurance, paid in full for year.
R&M-Gate	\$4,151	\$5,000	83%	Vineyard Gate Repairs.

**Westchase
Community Development District**

Supporting Schedules

December 31, 2016

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2017

Date Received	Net Amount Received	Interest/ Discount Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND				
					001 General Fund Assessments	002 Harbor Links Fund Assessments	002 Harbor Links Fund Capital Improv.	003 The Enclave Fund Assessments	004 Saville Row Fund Assessments
Assessments Levied				\$ 4,589,649 100%	\$ 2,740,531 59.71%	\$ 66,403 1.45%	\$ 53,319 1.16%	\$ 18,174 0.40%	\$ 13,932 0.30%
11/03/16	42,590	2,268	869	45,728	27,304	662	531	181	139
11/15/16	458,082	19,475	9,349	486,906	290,737	7,045	5,656	1,928	1,478
11/23/16	874,135	37,152	17,839	929,127	554,792	13,443	10,794	3,679	2,820
12/07/16	2,158,841	91,768	44,058	2,294,667	1,370,171	33,199	26,658	9,087	6,966
12/15/16	164,649	6,676	3,360	174,685	104,307	2,527	2,029	692	530
TOTAL	3,698,297	157,340	75,475	3,931,113	2,347,311	56,876	45,669	15,567	11,933
% COLLECTED				85.65%	85.65%	85.65%	85.65%	85.65%	85.65%
TOTAL OUTSTANDING				658,536.49	393,219.51	9,527.75	7,650.37	2,607.73	1,999.04

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2016

			ALLOCATION BY FUND							
005 Commercial Road Fund Assessments	008 Radcliffe Fund Assessments	102 The Greens Fund Assessments	103 Stonebridge Fund Assessments	104 West Park Village Fund Assessments	105 West Park Village Fund Assessments	106 Vineyards Fund Assessments	254 DS 2000 Fund Assessments	255 DS 2007-1 Fund Assessments	256 DS 2007-2 Fund Assessments	257 DS 2007-3 Fund Assessments
\$ 6,956 0.15%	\$ 1,064 0.02%	\$ 307,392 6.70%	\$ 23,191 0.51%	\$ 114,004 2.48%	\$ 7,847 0.17%	\$ 37,266 0.81%	\$ 175,900 3.83%	\$ 210,000 4.58%	\$ 307,653 6.70%	\$ 506,017 11.03%
69	11	3,063	231	1,136	78	371	1,753	2,092	3,065	5,042
738	113	32,611	2,460	12,094	832	3,953	18,661	22,278	32,638	53,682
1,408	215	62,228	4,695	23,079	1,588	7,544	35,609	42,512	62,281	102,438
3,478	532	153,685	11,595	56,998	3,923	18,632	87,944	104,993	153,816	252,991
265	40	11,700	883	4,339	299	1,418	6,695	7,993	11,709	19,259
5,958	911	263,286	19,864	97,646	6,721	31,919	150,661	179,869	263,510	433,412
85.65%		85.65%	85.65%	85.65%	85.65%	85.65%	85.65%	85.65%	85.65%	85.65%
998.09		44,105.49	3,327.53	16,357.61	1,125.84	5,347.08	25,238.61	30,131.42	44,142.97	72,604.82

**Cash & Investment Report
December 31, 2016**

<u>ACCOUNT NAME</u>	<u>DATE OPENED</u>	<u>MATURITY</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
CLEARING FUND					
Public Funds Checking		n/a	Jefferson Bank	n/a	3,643,585
Certificate of Deposit	2-06-16	11/6/2016	Jefferson Bank	0.26%	168,050
Certificate of Deposit	4-20-16	1/20/2017	Jefferson Bank	0.22%	168,463
9 months Subtotal					336,512
Certificate of Deposit	5-18-16	5/18/2017	Jefferson Bank	0.00%	337,703
Certificate of Deposit	6-19-16	6/19/2017	Jefferson Bank	0.31%	338,265
12 months Subtotal					675,968
Certificate of Deposit	7-20-14	7/20/2016	Jefferson Bank	0.55%	307,207
Certificate of Deposit	5-18-16	5/18/2018	Jefferson Bank	0.55%	307,945
Certificate of Deposit	6-19-16	6/19/2018	Jefferson Bank	0.31%	307,267
24 months Subtotal					922,420
Certificate of Deposit	5-18-15	5/18/2018	Jefferson Bank	0.00%	34,808
Certificate of Deposit	6-19-15	6/19/2018	Jefferson Bank	0.77%	34,796
Certificate of Deposit	7-20-15	7/20/2018	Jefferson Bank	0.70%	34,723
36 months Subtotal					104,326
Money Market Account	5-07-12	n/a	Jefferson Bank	0.35%	212,016
Subtotal					5,894,827
DEBT SERVICE FUNDS					
Series 2000 Prepayment Account			U.S. Bank	0.15%	11,000 (1)
Series 2000 Reserve Account			U.S. Bank	0.15%	58,500 (1)
Series 2000 Revenue Account			U.S. Bank	0.15%	44,518 (1)
Series 2007-1 Interest Account			U.S. Bank	0.15%	20,206 (1)
Series 2007-1 Revenue Account			U.S. Bank	0.15%	43,172 (1)
Series 2007-2 Revenue Account			U.S. Bank	0.15%	73,000 (1)
Series 2007-3 Revenue Account			U.S. Bank	0.15%	119,459 (1)
Subtotal					369,855
UNINSURABLE ASSETS					
Certificate of Deposit	5-18-16	5/18/2017	Jefferson Bank	0.00%	270,396 (2)
Certificate of Deposit	5-18-16	5/18/2018	Jefferson Bank	0.55%	411,180 (2)
Subtotal					681,576
Total					\$ 6,946,258

(1) U.S. Bank Open Ended Monthly Commercial Paper Manual Sweep

(2) The two former uninsurable accounts are now held in these two Certificates of Deposit.

Fourth Order of Business

**WESTCHASE
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2016**

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13–21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Westchase Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Westchase Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2016, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated January 27, 2017, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

January 27, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Westchase Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2016. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$13,399,702.
- The change in the District's total net position in comparison with the prior fiscal year was \$965,819, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2016, the District's governmental funds reported combined ending fund balances of \$4,321,612, a decrease of (\$310,705) in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid and other items, restricted for debt service and capital projects, assigned to reserves and projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.
- During fiscal year 2016, the District implemented Governmental Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. Please see New Accounting Standards Adopted in Note 2 of the financial statements for additional information.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment (maintenance), and culture and recreation functions.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service 2000, debt service 2007, and capital projects funds, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2016	2015
Current and other assets	\$ 4,634,765	\$ 4,747,785
Capital assets, net of depreciation	12,202,370	11,940,575
Total assets	16,837,135	16,688,360
Current liabilities	372,433	194,477
Long-term liabilities	3,065,000	4,060,000
Total liabilities	3,437,433	4,254,477
Net position		
Net investment in capital assets	9,137,370	7,880,575
Restricted	1,069,822	1,048,900
Unrestricted	3,192,510	3,504,408
Total net position	\$ 13,399,702	\$ 12,433,883

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2016	2015
Revenues:		
Program revenues:		
Charges for services	\$ 4,469,594	\$ 4,469,698
Capital grants and contributions	3,597	3,310
General revenues:		
Unrestricted investment earnings	11,277	11,319
Total revenues	<u>4,484,468</u>	<u>4,484,327</u>
Expenses:		
General government	374,445	446,423
Physical environment	2,936,760	2,607,687
Culture and recreation	36,946	4,310
Interest	170,498	213,691
Total expenses	<u>3,518,649</u>	<u>3,272,111</u>
Change in net position	<u>965,819</u>	<u>1,212,216</u>
Net position - beginning	12,433,883	11,221,667
Net position - ending	<u>\$ 13,399,702</u>	<u>\$ 12,433,883</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2016 was \$3,518,649. The costs of the District's activities were primarily funded by program revenues, which increased slightly from the prior year. Program revenues were comprised primarily of assessments for both fiscal years. In total, expenses, including depreciation, increased from the prior fiscal year. The majority of the increase was the result of an increase in maintenance repairs and current year disposals.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2016 was amended to increase revenues by \$10,790, increase appropriations by \$513,000, and increase use of funds by \$502,210. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2016.

The majority of the variance between budgeted and actual general fund revenues for the current fiscal year is the result of less homeowners taking advantage of the discount available. Actual general fund expenditures for the fiscal year ended September 30, 2016 were less than appropriations due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2016, the District had \$22,383,556 invested in land, infrastructure, machinery and equipment, and improvements, for its governmental activities. In the government-wide financial statements depreciation of \$10,181,186 has been taken, which resulted in a net book value of \$12,202,370. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2016, the District had \$3,065,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND OTHER EVENTS

The District anticipates that the general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Westchase Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2016**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,391,127
Investments	2,037,995
Due from other government	26,586
Assessment receivable	1,137
Other receivable	5,516
Prepaid expenses	3,824
Deposits	45,478
Restricted assets:	
Investments	1,123,102
Capital assets:	
Non-depreciable	7,520,264
Depreciable, net	4,682,106
Total assets	<u>16,837,135</u>
LIABILITIES	
Accounts payable and accrued expenses	298,718
Wages payable	13,299
Accrued interest payable	60,416
Non-current liabilities:	
Due within one year	1,015,000
Due in more than one year	2,050,000
Total liabilities	<u>3,437,433</u>
NET POSITION	
Net investment in capital assets	9,137,370
Restricted for debt service	388,982
Restricted for capital projects	680,840
Unrestricted	3,192,510
Total net position	<u>\$ 13,399,702</u>

See notes to the financial statements

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	
Governmental activities:				
General government	\$ 374,445	\$ 374,445	\$ -	\$ -
Physical environment	2,936,760	2,855,534	3,597	(77,629)
Culture and recreation	36,946	21,015	-	(15,931)
Interest on long-term debt	170,498	1,218,600	-	1,048,102
Total governmental activities	3,518,649	4,469,594	3,597	954,542
General revenues:				
Unrestricted investment earnings				11,277
Total general revenues				11,277
Change in net position				965,819
Net position - beginning				12,433,883
Net position - ending				\$ 13,399,702

See notes to the financial statements

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016**

	Major Funds				Total
	General	Debt Service 2000	Debt Service 2007	Capital Projects	Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,391,022	\$ -	\$ 105	\$ -	\$ 1,391,127
Investments	2,037,995	134,752	307,510	680,840	3,161,097
Due from other government	19,306	1,013	6,267	-	26,586
Assessment receivable	849	-	288	-	1,137
Other receivable	5,516	-	-	-	5,516
Due from other funds	3,654	-	-	-	3,654
Prepaid expenses	107	3,717	-	-	3,824
Deposits	45,478	-	-	-	45,478
Total assets	\$ 3,503,927	\$ 139,482	\$ 314,170	\$ 680,840	\$ 4,638,419
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenses	\$ 298,118	\$ -	\$ 600	\$ -	\$ 298,718
Wages payable	13,299	-	-	-	13,299
Due to other funds	-	3,654	-	-	3,654
Total liabilities	311,417	3,654	600	-	315,671
Deferred Inflows of Resources:					
Unavailable revenue - special assessments	848	-	288	-	1,136
Total deferred inflows of resources	848	-	288	-	1,136
Fund balances:					
Nonspendable:					
Prepaid items and deposits	45,585	3,717	-	-	49,302
Restricted for:					
Debt service	-	132,111	313,282	-	445,393
Capital projects	-	-	-	680,840	680,840
Assigned to:					
Operating reserves	803,010	-	-	-	803,010
Roadway projects	814,299	-	-	-	814,299
Unassigned:	1,528,768	-	-	-	1,528,768
Total fund balances	3,191,662	135,828	313,282	680,840	4,321,612
Total liabilities, deferred inflows of resources and fund balances	\$ 3,503,927	\$ 139,482	\$ 314,170	\$ 680,840	\$ 4,638,419

See notes to the financial statements

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2016**

Fund balance - governmental funds \$ 4,321,612

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	22,383,556	
Accumulated depreciation	<u>(10,181,186)</u>	12,202,370

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

1,136

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund financial statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(60,416)	
Bonds payable	<u>(3,065,000)</u>	(3,125,416)
Net position of governmental activities		<u><u>\$ 13,399,702</u></u>

See notes to the financial statements

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

	Major Funds				Total
	General	Debt Service 2000	Debt Service 2007	Capital Projects	Governmental Funds
REVENUES					
Assessments	\$ 3,229,131	\$ 169,480	\$ 1,048,259	\$ -	\$ 4,446,870
Interest	11,277	140	433	3,597	15,447
Miscellaneous revenue	21,015	-	-	-	21,015
Total revenues	3,261,423	169,620	1,048,692	3,597	4,483,332
EXPENDITURES					
Current:					
General government	338,668	6,474	29,303	-	374,445
Physical environment	2,086,329	-	-	-	2,086,329
Culture and recreation	36,946	-	-	-	36,946
Debt service:					
Principal	-	125,000	870,000	-	995,000
Interest	-	49,878	139,213	-	189,091
Capital outlay	1,112,226	-	-	-	1,112,226
Total expenditures	3,574,169	181,352	1,038,516	-	4,794,037
Excess (deficiency) of revenues over (under) expenditures	(312,746)	(11,732)	10,176	3,597	(310,705)
Fund balances - beginning	3,504,408	147,560	303,106	677,243	4,632,317
Fund balances - ending	\$ 3,191,662	\$ 135,828	\$ 313,282	\$ 680,840	\$ 4,321,612

See notes to the financial statements

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

Net change in fund balances - total governmental funds \$ (310,705)

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures, however,
the cost of capital assets is eliminated in the statement of activities
and capitalized in the statement of net position. 1,112,226

Revenues in the statement of activities that do not provide current
financial resources are deferred and not reported as revenues in the
fund financial statements. 1,136

Expenses reported in the statement of activities that do not require
the use of current financial resources are not reported as
expenditures in the funds. The details of the differences are as
follows:
Loss on disposal of capital assets (366,446)

Depreciation on capital assets is not recognized in the governmental
fund financial statements but is reported as an expense in the
statement of activities. (483,985)

Repayment of long-term liabilities are reported as expenditures in
the governmental fund financial statements but such repayments
reduce liabilities in the statement of net position and are eliminated
in the statement of activities. 995,000

The change in accrued interest on long-term liabilities between the
current and prior fiscal year is recorded in the statement of activities
but not in the fund financial statements. 18,593

Change in net position of governmental activities \$ 965,819

See notes to the financial statements

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Westchase Community Development District ("District") was created on January 9, 1991 by Ordinance 91-1 of the Board of County Commissioners of Hillsborough County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. In a prior fiscal year, the District and Westchase East Community Development District passed resolutions allowing actions to be taken to merge the Districts. Pursuant to the agreement, Westchase Community Development District is the surviving District and assumed all indebtedness of, and received title to all property owned by Westchase East Community Development District.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. For debt service, certain amounts are collected at lot closings as advance payments and are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund 2000

The debt service fund is used to account for the accumulation of resources for the payment of principal and interest on long-term debt, Series 2000.

Debt Service Fund 2007

The debt service fund is used to account for the accumulation of resources for the payment of principal and interest on long-term debt, Series 2007.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standards Adopted

During fiscal year 2016, the District adopted three new accounting standards as follows:

GASB 72, Fair Value Measurement and Application

The Statement improves financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. These improvements are based in part on the concepts and definitions established in Concepts Statement No. 6, *Measurement of Elements of Financial Statements*, and other relevant literature.

GASB 76 - The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments

The Statement identifies—in the context of the current governmental financial reporting environment—the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles.

GASB 79 - Certain External Investment Pools and Pool Participants

This Statement establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement also establishes accounting and financial reporting standards for state and local governments that participate in a qualifying external investment pool that measures for financial reporting purposes all of its investments at amortized cost.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Capital Assets**

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements	10 - 30
Buildings and infrastructure	15 - 40
Infrastructure	15 - 40
Machinery and equipment	10 - 15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s). For example, the District would record deferred outflows of resources on the statement of net position related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s). For example, when an asset is recorded in the fund financial statements, but the revenue is unavailable, the District reports a deferred inflow of resources on the balance sheet until such times as the revenue becomes available.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal agreements that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances including certificates of deposit as shown below were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2016:

	Amortized Cost	Credit Risk	Maturities
U.S. Bank N.A. Open Commercial Paper	\$ 417,156	S&PA-1+	Open ended
First American Government Obligation CL Y	25,106	S&P AAAm	Weighted average maturities: 25 days
Certificate of Deposit - 9 months	168,422	N/A	11/06/16
Certificate of Deposit - 9 months	168,039	N/A	01/20/17
Certificate of Deposit - 12 months	608,378	N/A	05/18/17
Certificate of Deposit - 12 months	337,732	N/A	06/19/17
Certificate of Deposit - 24 months	718,386	N/A	05/18/18
Certificate of Deposit - 24 months	307,292	N/A	06/19/18
Certificate of Deposit - 24 months	307,378	N/A	07/20/18
Certificate of Deposit - 36 months	34,457	N/A	05/18/18
Certificate of Deposit - 36 months	34,445	N/A	06/19/18
Certificate of Deposit - 36 months	34,306	N/A	07/20/18
Total Investments	<u>\$ 3,161,097</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**Investments (Continued)**

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. In addition, non-participating interest earning investment contracts should also be reported using a cost based measure. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2016 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 6,864,655	\$ -	\$ -	\$ 6,864,655
Construction in progress	-	655,609	-	655,609
Total capital assets, not being depreciated	6,864,655	655,609	-	7,520,264
Capital assets, being depreciated				
Infrastructure	9,892,408	-	-	9,892,408
Buildings	486,796	-	-	486,796
Improvements other than buildings	4,794,762	456,617	(900,224)	4,351,155
Machinery and equipment	132,933	-	-	132,933
Total capital assets, being depreciated	15,306,899	456,617	(900,224)	14,863,292
Less accumulated depreciation for:				
Infrastructure	(5,994,570)	(335,618)	-	(6,330,188)
Buildings	(227,131)	(19,256)	-	(246,387)
Improvements other than buildings	(3,924,318)	(124,766)	533,778	(3,515,306)
Machinery and equipment	(84,960)	(4,345)	-	(89,305)
Total accumulated depreciation	(10,230,979)	(483,985)	533,778	(10,181,186)
Total capital assets, being depreciated, net	5,075,920	(27,368)	(366,446)	4,682,106
Governmental activities capital assets, net	\$11,940,575	\$ 628,241	\$ (366,446)	\$12,202,370

Depreciation expense was charged to the physical environment function/program.

NOTE 6 – LONG-TERM LIABILITIES**Series 2000**

On August 1, 2000 the District issued \$1,740,000 of Capital Improvement Revenue Bonds, Series 2000 due on May 1, 2021 with a fixed interest rate of 7.1%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2002 through May 1, 2021.

NOTE 6 – LONG-TERM LIABILITIES (Continued)**Series 2000 (Continued)**

The Series 2000 Bonds are subject to redemption at the option of the District prior to their maturity as outlined in the Bond Indenture. The Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner outlined in the Bond Indenture. This occurred during the most recent fiscal year as the District prepaid \$20,000 of the Series 2000 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2016.

Series 2007

On April 25, 2007, the District issued \$9,275,000 of Special Assessment Revenue Refunding Bonds, Series 2007 consisting of \$2,070,000 Term Bonds Series 2007-1 due on May 1, 2017 with a fixed interest rates of 3.5% - 4%, \$2,515,000 Term Bonds Series 2007-2 due on May 1, 2018 with fixed interest rates of 3.5% - 4%, and \$4,690,000 Term Bonds Series 2007-3 due on May 1, 2020 with fixed interest rates of 3.5% - 4.25%. The Bonds were issued to refund the outstanding balances of the Series 1995 1997, and 1998 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2008 through their respective maturity dates.

The Series 2007-2 and 2007-3 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture provides for a surety bond to be obtained in place of funding for the Debt Service Reserve Fund (the "Reserve Fund"). The Debt Service Reserve Fund Surety Bond constitutes a Debt Service Reserve Fund Insurance Policy under the Bond Indenture. The District has obtained the required bonding which has a market value of \$735,400 and is in compliance with the reserve requirement.

In addition, the Bond Indenture has certain other restrictions and requirements including the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements at September 30, 2016.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2016 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2000	\$ 710,000	\$ -	\$ (125,000)	\$ 585,000	\$ 110,000
Series 2007	3,350,000	-	(870,000)	2,480,000	905,000
Total Bonds payable	<u>\$ 4,060,000</u>	<u>\$ -</u>	<u>\$ (995,000)</u>	<u>\$ 3,065,000</u>	<u>\$ 1,015,000</u>

At September 30, 2016, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2017	\$ 1,015,000	\$ 144,998	\$ 1,159,998
2018	795,000	99,988	894,988
2019	550,000	63,740	613,740
2020	575,000	37,088	612,088
2021	130,000	9,230	139,230
Total	<u>\$ 3,065,000</u>	<u>\$ 355,044</u>	<u>\$ 3,420,044</u>

NOTE 7 – RETIREMENT PLAN

The District maintains individual retirement accounts for employees who meet a certain pay requirement. The District's required contribution is 2% of the total salaries of qualified participants. Total salaries of qualified participants for the fiscal year ended September 30, 2016 were \$208,345. Employer contributions for the period were \$4,167.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 3,164,932	\$ 3,164,932	\$ 3,229,131	\$ 64,199
Interest	7,475	7,475	11,277	3,802
Other revenue	-	10,790	21,015	10,225
Total revenues	3,172,407	3,183,197	3,261,423	78,226
EXPENDITURES				
Current:				
General government	427,222	427,222	338,668	88,554
Physical environment	2,211,665	2,234,665	2,086,329	148,336
Culture and recreation	28,700	28,700	36,946	(8,246)
Capital outlay	504,820	994,820	1,112,226	(117,406)
Total expenditures	3,172,407	3,685,407	3,574,169	111,238
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (502,210)	(312,746)	\$ 189,464
OTHER FINANCING SOURCES				
Use of fund balance	-	502,210	-	(502,210)
Total other financing sources	-	502,210	-	(502,210)
Net change in fund balance	\$ -	\$ -	(312,746)	\$ (312,746)
Fund balance - beginning			3,504,408	
Fund balance - ending			\$ 3,191,662	

See notes to required supplementary information

**WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2016 was amended to increase revenues by \$10,790, increase appropriations by \$513,000, and increase use of funds by \$502,210. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2016.

The majority of the variance between budgeted and actual general fund revenues for the current fiscal year is the result of less homeowners taking advantage of the discount available. Actual general fund expenditures for the fiscal year ended September 30, 2016 were less than appropriations due primarily to anticipated costs which were not incurred in the current fiscal year.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Westchase Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Westchase Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 27, 2017



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Agenda Page 99
2700 North Military Trail • Suite 350
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Westchase Community Development District
Hillsborough County, Florida

We have examined Westchase Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2016. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2016.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Westchase Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

January 27, 2017



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Westchase Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Westchase Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2016, and have issued our report thereon dated January 27, 2017.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 27, 2017, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Westchase Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Westchase Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

January 27, 2017

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2015.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2016.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2016.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes agrees with the September 30, 2016 financial audit report.

6. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

7. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2016. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Eighth Order of Business

Field Office Report for February 7th,

Landscaping

- All Board approved Davey's proposals are completed

Erosion

- Contract is signed with Biomass for the Erosion repair, waiting on start date

West Park Village

- Fencing for the Actuating Fountain is completed
- Florida Playstructure has asked us to work with Triangle Pool Service Directly rather than them being the middle man. Proposal is attached they are offer to maintain all three fountains \$325 per month during the winter and \$355 per month during the summer as the chemical Need change. This would still keep us in the budget of \$4300.
- Quote for Ping Pong Table attached, this does not include the surfacing of the pool table area

25th Anniversary

- Party was a big success over 400 people attending



RIANGLE POOL SERVICE

12801 SOUTH BELCHER ROAD, LARGO FL 33773

Serving Pinellas County Since 1

PHONE 727-531-0473

FAX 727-531-8851

Westchase CDD
9902 Brompton Way
Tampa, FL 33626

January 16, 2017

Dear Doug,

Triangle Pool Service is pleased to submit our bid for the commercial cleaning and chemicals for the splashpad at the above address. The following cleaning functions will be performed.

1. TEST AND BALANCE WATER.
2. SKIM SURFACE AND VACUUM TANK
3. BRUSH WALLS
4. FLOOR OF TANK
5. CLEAN FILTERS AS NEEDED.
6. WATER SAMPLES WILL BE TAKEN PERIODICALLY AND ANALYZED ON OUR HI-TECH COMPUTER WITH CHEMICAL ADJUSTMENTS MADE ACCORDINGLY. THIS ANALYSIS WILL DEFINE THE WATER SAMPLE FOR THE FOLLOWING: TOTAL DISSOLVED SOLIDS, CYNARIC ACID LEVEL, TOTAL CHLORINE, FREE CHLORINE, PH FACTOR, ACID DEMAND, ALKALI DEMAND, TOTAL ALKALINITY, CALCIUM HARDNESS, AND THE PRESENCE OF IRON AND COPPER. CHEMISTRY OF THE POOL WATER WILL BE ADJUSTED ACCORDINGLY TO MEET THE STANDARDS OF THE HILLSBOROUGH COUNTY HEALTH DEPARTMENT.
7. ADJUST AND CLEAN CHEMICAL FEEDERS.
8. CHECK ALL EQUIPMENT FOR MALFUNCTION - ANY SUCH DEFECTS WILL BE REPORTED IMMEDIATELY TO MANAGEMENT AND TRIANGLE POOL SERVICE.

\$325.00 PER MONTH FOR 1 TIMES PER WEEK INCLUDING CHEMICALS.

\$355.00 PER MONTH FOR 2 TIMES PER WEEK INCLUDING CHEMICALS.

Please note any service repairs needed would be done at our service call rate of \$95.00 per hour plus parts and materials to be billed on a monthly basis.

We trust the above meets with your approval and that we may be of assistance to you in the near future **Triangle Pool Service** Thanks You for the opportunity to assist you in your pool needs.

ACCEPTANCE OF PROPOSAL:

Respectfully Submitted,

Steve Eaton

DATE:

Triangle Pool Service

Florida Playstructures and Water Features Inc.

Consultants – Sales -- Installation -- Service
Commercial/Residential – Play Structures & Accessories
Designing Adventures *Building with Green Technology*
Commercial Pool & Spa License CPC1457810
Electrical License EC13002736
NPCAI Certified Playground Installer #2015-1236
CSPI #31529-618
OSHA #36-601307899

1808 James Redman Parkway #178
Plant City, FL 33563

813-704-4395 Office
813-754-9703 Fax



www.floridaplaystructures.com

info@floridaplaystructures.com

January 11, 2017

Sonny Whyte
Westchase CDD
9515 W Linebaugh Ave.
Tampa, FL. 33626

cdd@westchasecdd.com
813-920-4268
813-926-3864 Fax

Furnish and Install 2 Concrete Ping Pong Table's w/Custom Cut Powder Coated Net. Color TBD and Anti Vandalism Kit.
Tables will be installed level on a compact aggregate base.
All other Surfacing Under and Around Ping Pong Tables to be provided by others.

TOTAL: _____ \$ 19,384.00

NOT INCLUDED IN THIS PROPOSAL:

Landscape, Sprinkler, or Re-Sod Repair

Owner to Provide Site Access, Power and Water to Site

Installation prices assume normal soil conditions and do not include rock excavation, unless noted. Does not include Dewatering if necessary for the Installation of Footers

Quote does not include permits, prevailing wages, performance bond, testing, soil preparation, storage, fencing or landscaping.

PAYMENT TERMS:

1/11/2017

50% due with signed contract. 50% due upon completion

We accept Visa, MasterCard, and Discover Cards.

This quotation is governed by the Terms & Conditions stated within and is good for 30 days **unless otherwise stated** and subject to our confirmation thereafter. To enter into agreement simply sign below and fax to 813-754-9703.

 Customer Signature Title Date

By signing this agreement you are agreeing to the Terms & Conditions and authorizing this document to act as our purchase order.

THE SUCCESSFUL INSTALLATION OF THIS PROJECT REQUIRES THE FOLLOWING:

- 1) Clear area for use zone with adequate drainage and 2% slope maximum
- 2) Site must be accessible for heavy equipment - 2000 PSF
- 3) Water within 200' of designated playground site

NOTE: Customer is responsible for security of site before, during and after installation.

 Signature - FPSWF, Inc. Title Date

**WE APPRECIATE THIS OPPORTUNITY TO MEET YOUR
PLAYGROUND NEEDS!**